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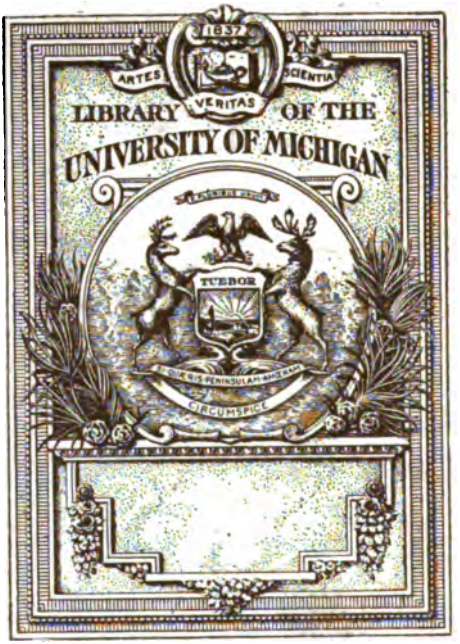

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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Thirty-second General Assembly

OF THE

STATE OF IOWA

Which Convened at Des Moines, January 14, 1907

ALBERT B. CUMMINS, - - - - - - Governor
WARREN GARST, - Lieutenant-Governor and President of the Senate
W. C. HAYWARD, - - - - - - Secretary of State
B. F. CARROLL, - - - - - - - Auditor of State
W. W. MORROW, - - - - - - Treasurer of State
JOHN F. RIGGS, - - - Superintendent of Public Instruction
H. W. BYERS, - - - - - - - Attorney-General
N. E. KENDALL, - - Speaker of the House of Representatives

VOLUME I

DES MOINES:
EMORY H. ENGLISH, STATE PRINTER.
E. D. CHASSELL, STATE BINDER.
1907.

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VOLUME I.

Message.
Inaugural.
Report of Auditor of State.
Report of Treasurer of State.
Report on Pardons.
Report of Criminal Convictions.
Report of Land Department.
Report of Custodian of Public Buildings.
Report of Superintendent of Public Instruction.
Report of Adjutant-General.

VOLUME II.

Report of Board of Control.
Report of Iowa State College of Agriculture and Mechanic Arts.
Report of State Normal School.
Report of Historical Department.
Report of Historical Society.
Report of Board of Health.
Report of List of Documents.
Report of State Dairy Commissioner, 1906.

VOLUME III.

Report of State University.
Report of Railroad Commissioners, 1906.
Report of Railway Assessment, 1907.
Report of Bureau of Labor Statistics.
Report of Mine Inspectors.
Report of Librarian.
Report of Library Commission.
Report of Weather and Crop Service.
Report of Fish and Game Warden.
Report of Board of Dental Examiners.
Report of Highway Commission.
Report of Boat Inspectors.
Report of Oil Inspections.

VOLUME IV.

Insurance Reports, 1907 { Volume I. Fire.
Volume II. Life.

MESSAGE

OF

ALBERT B. CUMMINS

GOVERNOR OF THE STATE OF IOWA

TO THE

Thirty-second General Assembly

JANUARY, 1907

PRINTED BY AUTHORITY OF THE GENERAL ASSEMBLY

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

GOVERNOR'S MESSAGE.

To the Senate and House of Representatives of the Thirty-second General Assembly:

REPORTS.

In the transition from a General Assembly meeting in the even numbered years to a General Assembly meeting in the odd numbered years, the reports of all State Officers, Departments, and Boards, have not been made for the single year intervening since my last message. Such of them as are required to be made are on file and will exhibit in detail the conduct of the affairs of the State committed to these officers, departments and boards.

FINANCES.

The reports of the Auditor and Treasurer disclose fully and minutely all receipts and all expenditures, and I do no more than to submit them for your consideration.

To aid you in determining the amount that can be appropriated by the Thirty-second General Assembly for payment during the years 1907 and 1908, in addition to sums already appropriated, and upon the basis of the ordinary and regularly recurring expenses of administration, I beg to present the following compilation:

Cash on hand, January 1, 1907.....$ 731,826.40

RECEIPTS (ESTIMATED).

Levy 3 mills, 2 years tax (assessed valuation of all property for 1906 ($634,733,822).....	$3,880,000.00
Taxes from insurance companies.....	600,000.00
Refunds from counties account State institutions...	1,020,000.00
Fees from State officers and boards.....	550,000.00
Freight line and transportation companies.....	10,000.00
Refunds from State institutions.....	220,000.00

Interest on deposits in banks	30,000.00
Collateral inheritance tax	320,000.00
Federal aid to Soldiers' Home	130,000.00
Miscellaneous sources	20,000.00
Interest on delinquent tax	20,000.00
Total	$7,511,826.40

EXPENDITURES.

Office Adjutant General	$ 10,600
Attorney General	15,400
Auditor of State (including insurance, bank and building and loan examiner)	75,000
Board of Control, salaries and expenses, including architect and State agent salaries and expenses	55,000
Clerk of Supreme Court (salary and expense)	13,000
Commissioner of Labor (salaries)	12,400
Pharmacy Commission (salaries and expense)	15,200
Custodian, salaries and employes	60,000
Dairy Commission, salaries and expense	40,000
Agricultural Department	7,000
Fish and Game Warden	14,500
Governor's office, clerks and expenses	42,000
G. A. R. department	1,500
Library, salaries and expenses	23,400
Historical department	32,000
Board of Educational Examiners	3,000
Board of Health	25,000
Board of Dental Examiners	5,000
Board of Veterinary Medical Examiners	2,000
Collateral inheritance tax enforcement	20,000
District Judges, salaries	385,000
Executive Council, salary, clerks and expense	20,000
Farmers' institutes	12,000
Freight and express	11,500
General Assembly, 32d	137,000
Geological survey	12,400
Historical society	15,000
Horticultural society	8,000

Iowa Library Commission	11,600	
Iowa weather service	5,200	
Mine inspectors	17,600	
Militia	170,000	
Miscellaneous Expenses, Code 36-164-165	131,000	
Oil Inspection	60,000	
Railroad Commission	24,000	
Providential contingent	50,000	
Secretary of State, salaries and expenses	31,500	
Superintendent of Public Instruction	13,200	
Supreme Court, salaries and expenses	85,000	
State binding	48,000	
State printing	86,000	
State University support	426,000	
State University Board of Regents	2,000	
State Normal School, support	239,000	
State Normal School, trustees	2,000	
State Agricultural College, support, etc.	382,000	
State Agricultural College, trustees	7,000	
Treasurer of State, office	22,300	
Teachers' institutes	10,000	
Veterinary surgeon	13,000	
Agricultural societies	30,000	
Bacteriological laboratory	5,000	
State entomologist	2,000	
Sundry appropriations	20,000	
Support State institutions under Board of Control	2,900,000	
Unexpended balances:		
State institution accounts	373,000	
General appropriations	355,000	
Total	$6,594,300	
Estimated receipts, including balance on hand, January 1, 1907		$7,511,826
Estimated expenditures, including unexpended balance		6,594,300
Balance		$ 917,526

RECAPITULATION.

Cash and receipts:		
Cash on hand Jan. 1, 1907.....	$ 731,826. 40	
Estimated receipts in 1907-1908	6,780,000.00	
Total		$7,511,826.40
Expenditures (including unpaid balances)		6,594,300.00
Balance, Jan. 1, 1909.....		$ 917,526.40

To this balance may be added whatever sum you may believe the unexpended balances will be and the result will give you the sum that can be used in what is customarily known as extraordinary appropriations, to be paid out in 1907 and 1908. The table is made upon the hypothesis that the general levy will not be raised above three mills.

RESIGNATIONS.

I have received and accepted the resignations of Hon. W. I. Babb, of Mount Pleasant, and Hon. Joseph H. Allen, of Pocahontas, regents of the State University. These resignations came to me so recently that I believed it to be unnecessary to fill the vacancies by appointments. I bring them to your attention to the end that you may fill them by election, in the manner provided by law.

PARDONS AND PAROLES.

I submit to you herewith a statement of all pardons and suspensions of sentences issued during the year 1906. It will diclose fully the ground upon which the action was based in each instance. The files of my office, with respect to these matters, are open for the examination of any person who may desire to be more fully informed.

In a former message, I explained at some length the system of paroles which was handed down to me by my predecessor, and which I have endeavored to perpetuate; and I therefore need not enlarge upon the subject at this time.

I have, during the year named, issued two pardons, and suspended the operation of sixty-three penitentiary sentences and nineteen jail sentences. Thirty-eight persons have been restored to citizenship. Ten commutations have been granted, four of them

for the mere purpose of restoring good time, upon the recommendation of the wardens, and the others mainly for a few days only, in order accomplish some special purpose. Twenty-two fines have been remitted, almost invariably upon the application of the board of supervisors, the county attorney, the auditor, the clerk, and the treasurer. I have, during the year, revoked eight of the suspensions, commonly called "paroles." There are at this time about two hundred men under parole making regular monthly reports to my office. The average amount earned by each man is $46.12 per month. Substantially all the persons who have been paroled are, in so far as I am able to ascertain, living upright, decent, and industrious lives, and I have no reason to change the opinion heretofore expressed with regard to the efficiency of the parole system in building up character and in making good citizens.

I am more than ever impressed with the advantages that would be derived from the indeterminate sentence; and I know that it would be both humane and helpful to convert the penitentiary at Anamosa into a reformatory, and to establish a separate reformatory for women. It is easy to pass these subjects, for most of you do not come into contact with the suffering and sorrow which follow crime, but if you cherish the belief, as I am sure you do, that reformation is one of the objects of the administration of the criminal law, you can not render your State better service than to give these things the best thought of your minds and the best impulses of your hearts.

There were filed in my office during the year 1906 twenty-three applications for pardons on the part of persons who have been convicted of murder in the first degree and sentenced to life imprisonment. Publication has been made as required by law, in each case, and I herewith transmit these applications, together with the proofs of publication, for such investigation and recommendations as you may be pleased to make.

ALASKA-YUKON-PACIFIC EXPOSITION.

There is to be held in the summer of 1909, at Seattle, in the State of Washington, an exposition which has been named the Alaska-Yukon-Pacific Exposition. Its primary purpose is to exhibit the resources and capacities of the Alaska and Yukon territories in the United States and Dominion of Canada, with a view to the development of the trade between the United States and these

territories. I have received a communication from the officers of the exposition, inviting the State of Iowa to participate in it, and I submit the invitation to you, recommending its acceptance.

JAMESTOWN EXPOSITION.

At the last session of the General Assembly, there was extended to the State an invitation to join in a celebration commemorating the first settlement at Jamestown, to be held during the summer of 1907. No action was taken upon it, and therefore nothing has been done with respect to a representation on the part of the State in the exposition. I still believe that it would be wise and patriotic for the State to make a small appropriation for the purpose of erecting and maintaining a modest Iowa home upon the grounds at Jamestown where our people could concentrate, and in an appropriate way do honor to the event which the exposition is to memorialize.

AGICULTURAL DEPARTMENT.

One of the most gratifying developments of the State has been the wonderful growth of the State Fair, under the efficient management of its board of trustees. Its entire cost to the State, including the donation by the City of Des Moines, has been $179,509.25, whereas the present value of the grounds and buildings, conservatively estimated, is $353,530.00. The annual exhibition has not only become a source of pride to the people of the State; but its educational effect can hardly be exaggerated. Like all other such institutions, its needs multiply, and it well deserves liberal assistance from the General Assembly.

During the year, there arose an imperative demand for an extension of the fair grounds toward the south, in the vicinity of the present railway station. Additional buildings are required for cattle, horses, hogs and sheep. These buildings must be situated proximate to the buildings already in existence, and therefore the board of trustees believed that six or seven acres of land (which had been divided into lots) lying immediately south of the present line, ought to be acquired. There was no authority to make any such purchase, except upon condition of a sale of a part of the ground already owned. In this situation, the board of trustees, after carefully considering the matter, unanimously recommended to the Executive Council the sale of forty acres of the woodland in the eastern part of the grounds, not now in use, and with the proceeds

of such sale a purchase of the lots heretofore mentioned. The Council, which had the power under the statute to make the sale and purchase, was deeply impressed with the showing made by the Board, and felt that the further development of the State fair depended upon the proposed enlargement. At this juncture, certain public-spirited citizens of Des Moines, who felt that it would be unwise to sell any part of the grounds now owned, came to the rescue, and themselves purchased the land and lots needed, for a very reasonable price ($5,875) and deeded them to the State of Iowa, with no other agreement than this: that I would bring the subject to the attention of the General Assembly, and recommend an appropriation that would reimburse them for the expenditure which they have made. I do recommend the reimbursement earnestly. There is no reason why these men should make a donation to the State of Iowa, and they entered into the matter solely because the board of trustees and the Executive Council believed that the additional land was imperatively necessary, and that it must be acquired in time to permit the management of the fair to make arrangements for its use during the exhibition of 1907.

STATE BOARD OF HEALTH.

There is nothing in the present law that authorizes the State Board of Health to establish proper regulations respecting the transportation of dead human bodies. In view of the legislation and practice of other States, it has become very important that our Board of Health shall have additional power. I need not enlarge upon the subject, for the need of being in harmony with modern practices will be obvious to the most casual observer. Closely connected with regulations relating to such transportation, is the qualification of undertakers and embalmers to prepare bodies for shipment, and the Board of Health should be authorized to examine persons who expect to perform such work, to issue permits to those who are found to be competent, and to impose and collect such fees as may be necessary to cover the expenses of examination and such other expenses as may be incidental to the added function of the Board.

Having spoken of the Board of Health, I trust you will not look upon it as inappropriate if I mention in this public way the retirement of Dr. J. F. Kennedy, who has been its Secretary for twenty-

two years. He has been a zealous, faithful and efficient public servant, and he carries with him, as he leaves the office which he has so ably filled, the respect and esteem of all who know him.

EDUCATIONAL INSTITUTIONS.

The experience of the last year in all the institutions has been most gratifying. They are at this moment more prosperous, more efficient, more distinguished, than ever before. The liberal spirit manifested in the generous appropriations of the half decade just closed is bearing rich and abundant fruit. The fathers and mothers of Iowa who have boys and girls to educate have more confidence in these schools than they had in former years, and therefore the attendance of students is rapidly increasing.

As I have more than once said, our young people are worthy of the best educational facilities that genius, learning, and money can establish and maintain, and we are swiftly nearing the point at which it can be truthfully said that they have as good as the country affords.

Speaking specifically of the institutions, it gives me unqualified pleasure to note that the University has added, during the year, to its student body, a larger percentage than any other university in the country. Its course of instruction has not only been broadened, but at the same time has been made more practical. It is applying more effectually the abstractions of learning to the actual things of life. The fidelity of the board of regents, the leadership of its president, and the earnest, capable work of its itstructional force, are all to be commended. I sincerely hope that you will make it possible for the institution to grow until it fully occupies the field which it was established to occupy.

The College of Agriculture and Mechanic Arts is not only maintaining the high standard which was attained under a former president, but the inspiration of its present distinguished head is constantly lifting it up into loftier altitudes of excellence. The conduct of all its departments is efficient in a marked degree, but its agricultural department is especially notable. Every year adds to its victories and makes its supremacy among agricultural colleges still more secure. I sincerely believe that the farms of Iowa have produced, during the past year, an added value, directly traceable to the work of the College, far exceeding all the appropriations ever made for both buildings and support. When material divi-

dends of such magnitude can be declared upon an investment, there ought to be no hesitancy in generously supplying its needs. I do not mention the ordinary requirements for its enlarged functions, but I must be permitted to refer to one matter which I think you may well consider. There are certain fundamental truths in the science of agriculture, of constant application in farming, that can be taught with a fair degree of success by written communication. There are a great many of our boys who can not attend personally upon the courses of instruction given at the college. There are a great many men of mature age who ought to know these things, but who can not leave their work and enroll themselves as students. I believe that a bureau of communication ought to be attached to the Department of Agriculture so as to give these boys and these men an opportunity to learn the common principles of their avocation. If this is done, there will not be a single year in which the wealth added to the State, through the information thus imparted, will not return, by an hundred fold, the money required to maintain the bureau. I hope that no one will construe my recommendation into a desire to lower the standards of education. I understand perfectly that a course of instruction through correspondence must be somewhat superficial and very inadequate, but there is a pressing need for even moderate learning in agriculture, and the subject is peculiarly adapted to courses pursued in correspondence.

The State Normal School, under the supervision of its unexcelled leader, is pressing forward, year by year, and it challenges the just pride of every citizen. It is furnishing to the State and to the country, teachers of the highest qualifications.

CORN GROWERS' ASSOCIATION.

This Association desires a small appropriation to enable it to carry forward more successfully the work in which it is engaged. If I looked upon it as a private affair, I could not be brought to favor the request, but it is really a part of the Agricultural College, and it may fairly be viewed as a branch of our educational system. I believe that the amount it asks would be returned over and over again every year to the farmers, in their increased corn crop.

STATE FISH AND GAME WARDEN.

In his report to me, the State Fish and Game Warden has strongly recommended a radical amendment to our law with reference to hunters' licenses. I have not been able to examine the subject with the care that would warrant me in adopting his opinion and giving it to you as my own. I do, however, bring the matter to your special attention, and ask that you give his recommendation the most careful consideration.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

I have been much impressed with the report of the Superintendent of Public Instruction. He presents many subjects and proposes many changes of the first importance. His recommendations are supported by clear and persuasive argument, and I earnestly hope that every member of the General Assembly will become familiar with his report and carefully think upon the changes he suggests.

INSTITUTIONS UNDER THE MANAGEMENT OF THE BOARD OF CONTROL.

I have no especial recommendation to make with respect to these institutions. I desire only to commend the faithful and efficient administration of the Board during the past year, as in each previous year of its existence. It has, I believe, done everything that could be done for the welfare of those who have been committed to its care.

BACTERIOLOGICAL LABORATORY.

I have taken some pains to become familiar with the work done in the bacteriological laboratory at Iowa City, and its needs for the future. It is my opinion that the General Assembly never made an appropriation of greater benefit to the people of the State than the one which established, and which now maintains, this laboratory. In the development of medical science, such laboratories have become imperative for the proper treatment of disease, and the preservation of life. The demands upon the laboratory at Iowa City are far greater than it can meet, with its present equipment and appropriation. I recommend an increase in the appropriation for this work.

HISTORICAL BUILDING.

When the contracts now outstanding have been performed, the appropriation made by the last General Assembly for the Historical Building will have been expended. It was known when the appropriation was made that it would not complete the building. I have taken some pains to secure the most reliable estimates obtainable for finishing the work, and I am informed that it will require $80,000.00 to bring the building and grounds to completion. This estimate does not include passenger elevators, furniture, or decoration. The furniture will not require a large expenditure, and upon the decoration you may exhaust a large or small amount, according to your pleasure. It is most important, however, that the building be finished, so that it can be fully occupied.

In this connection, I desire to call your attention to the Hall of Archives, which has already been set apart in the building, and the work of selecting, classifying, and removing to their new location the archives, which are to be taken from the Capitol. The preparation of the new room, you will naturally consider in arranging for the completion and furnishing of the building, but the work incident to placing the archives in the room may be overlooked. The statute of the Thirty-first General Assembly upon this subject, I assume, was intended simply as a beginning, for if you place at the disposal of the director no greater force than is now employed, none of you will live long enough to witness the end of the undertaking. It will require several men several years to do what you contemplate, and I therefore earnestly recommend such an appropriation as may be necessary to carry on the project with reasonable celerity.

DIRECT INHERITANCE TAX.

We now have a statute which levies, under certain conditions, a collateral inheritance tax. The propriety of levying also a direct inheritance tax may well engage your attention. I do not look upon a tax of that character as a method for the reduction of swollen fortunes. I view it solely as another effort to equalize the burdens of society. It ought not to be levied upon small inheritances; but after the proper limit is passed, there is no reason which justifies a collateral inheritance tax which will not also vindicate one upon direct inheritances. I earnestly hope that you will interest yourselves in the subject, and take such action upon it as the best interest of the State requires.

ROSTER OF IOWA SOLDIERS.

I am sure that the failure of the Thirty-first General Assembly to enact a law authorizing the compilation and publication of what is commonly called a roster of Iowa soldiers was a mere mischance. It is a little humiliating to remember that Iowa is one of a very few northern States in which this sacred duty has not been performed. The material out of which such a publication must be compiled is each year disappearing, and it will not be long until it will be impossible to render this acknowledgment to the men whose valor and patriotism are the choicest possessions of the commonwealth.

DESERTION AND NON-SUPPORT.

I repeat my recommendation of a year ago, with increased emphasis, if that be possible, in favor of a law that will make it a crime for a man to desert his family without cause, and to refuse to support, without good reason, his wife and children. We ought to do something to check the rapidly growing habit of repudiating the most sacred obligations which a man ever assumes.

VOTING MACHINE COMMISSION.

While voting machines are not as yet being used in this State to any great extent, the experience of other States has shown that our law ought to be amended in at least one particular. As the statute now is, when the Voting Machine Commission has passed favorably upon any machine, it stands as approved, and may be sold anywhere in the State. It is not always possible for the Commission to discover defects in such a machine, and when such defects are made to appear by use, there is no power on the part of the Commission or on the part of any other officer to revoke the certificate of approval. There should be an amendment giving either the Commission or some other board the authority to cancel the approval, if, in use, the machine is found to be worthless.

CIVIL SERVICE.

The time has come when Iowa should establish such civil service regulations as will insure the appointment of such employes as properly fall within the scope of a civil service system, upon competitive examinations, with advancements and promotions earned by faithful and efficient service. It is not necessary for me to

repeat the argument so well known to you for this plan of appointments to public place. We are all pledged to it, so far as the government of the United States is concerned, and why should we not stand for it in our own commonwealth?

MUNICIPAL GOVERNMENT.

One of the propositions upon which all persons and all parties seem to agree is that the established system of government in our larger cities is hopelessly inefficient. In these days, when franchises to public service corporations have become so important, when the sums expended for public improvements have become so vast, and the expense of administration has so multiplied, the form of municipal government ought to receive the best thought of the General Assembly. I believe there should be a thorough-going revision of our statutes upon this subject. There are wide differences respecting the changes that should be made. My own view is that the representative form of government ought to be preserved. Aldermen should be electd at large, and the city council confined strictly to legislative duties. Power should be concentrated in the mayor, and he should be the responsible administrative head of city affairs. He should appoint the officers who are to administer the law. The protection of civil service should be extended. The compensation of the mayor should be sufficient to call men of the best type and strongest character to the office, and the term be made long enough to enable him to accomplish something. If, however, the term be lengthened, it should be accompanied with the power on the part of the people to remove him from office, through an election called for that purpose upon proper petition.

CLAIM AGAINST THE GENERAL GOVERNMENT.

For many years, there has been pending at Washington a claim on the part of the State of Iowa against the general Government, arising out of the sale of public lands within our limits, wherein the consideration was other than money. Other States have similar claims, and the agents who have been appointed by the several States have been vainly attempting to secure such legislation as will result in the adjustment and payment of the demands. I have given the subject sufficient investigation to warrant the conclusion that our claim is a just one, and that the resistance is not to its merit. The difficulty is that, in the multitude of things which Congress has to do, it is easy to secure delay, and this method

of preventing the payment of an honest debt has now been successful for many years. I recommend the passage of a resolution calling the subject specifically to the attention of our members of Congress, and asking them to see to it that the matter is decisively determined, either for or against us, at the earliest practicable moment.

AN ENLARGEMENT OF THE PURE FOOD LAW.

Last year the General Assembly adopted a measure intended to protect the people from fraud and imposition in the sale of adulterated and unwholesome foods. It is now in operation and I believe that it will accomplish great good.

Those who are vitally interested in the live-stock industry feel that similar protection should be extended to live-stock foods. I have examined the subject with as much care as has been possible under the circumstances, and have reached the conclusion that their views are sound. I therefore recommend the enactment of a law with respect to such foods, having the general scope and purpose of the act of the Thirty-first General Assembly relating to pure food.

THE PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES PROVIDING FOR THE ELECTION OF UNITED STATES SENATORS BY DIRECT VOTE.

In obedience to the direction of the Thirty-first General Assembly, I invited the Governors of the several States of the Union to appoint delegates to a convention to be held in Des Moines for the purpose of furthering the application of sufficient States to require Congress to call a Constitutional Convention, to the end that an amendment may be submitted providing for the election of United States Senators by direct vote. In response to the invitation, the Governors of twenty-five States appointed delegates, and the convention assembled in Des Moines on the fifth day of last December. Thirteen of these States were represented by delegates in person, and the remainder through correspondence. The convention was composed of earnest, high-minded, thoughtful men, and the debates, which consumed two full days, were interesting, instructive, and patriotic. The outcome of the convention was the adoption of a preamble and resolutions, as follows:

"WHEREAS, It is the judgment of this convention that the legislative branch of the general Government should be placed more directly under the control of the people of the several States; and,

"WHEREAS, There exists, and has long existed, a strong popular demand for the election of United States Senators by the vote of the people, and said demand is, in the opinion of this convention, well founded; and,

"WHEREAS, The Constitution of the United States provides only two methods whereby the provision respecting the election of United States Senators may be changed; and,

"WHEREAS, The method ordinarily adopted of Congress, on its own initiative, submitting to the several States a proposed amendment has heretofore been ineffective, owing to the refusal of the United States Senate to submit such proposed amendment to the several States; and,

"WHEREAS, There is no alternative for accomplishing the desired reform, save by an appeal by at least two-thirds of the States to Congress asking that a Constitutional Convention be called; be it therefore

RESOLVED, That while this convention would much prefer that Congress should submit to the several States a proposed amendment to the Constitution for the election of Senators by direct vote of the people, so that the States might pass upon it as a single question; yet, inasmuch as the Senate persistently refuses to submit such amendment, it therefore earnestly recommends that the Legislatures of the several States do, in pursuance of article V of the Constitution of the United States, make application to Congress to call a convention for the purpose of proposing amendments to the Constitution of the United States; be it further

"RESOLVED, That the President and Secretary of this Convention be, and the same are hereby instructed, to transmit duly certified copies of these resolutions to the Chairman of the National Committee, and of the several State committees of the two leading political parties; also to the Governors of the respective states, to each member of Congress, and to the President. That in transmitting the copies to the Governors of the States, the President and Secretary of this convention shall enclose a letter urging each of them to lay these resolutions before the Legislature of his State."

The Executive Committee will present the subject to the States as rapidly as their Legislatures convene, and its members believe that two-thirds of all the States will make the application to Congress for a Constitutional Convention. It will be observed that the resolution does not limit the scope of the Constitutional Convention finally to be called. This is because it was believed that it is not in the power of Congress to limit the convention to a single amendment.

I am profoundly convinced that Senators of the United States should be elected by direct vote. If there ever were reasons for interposing a secondary elective body between the people and their Senators, they have long ago ceased to exist, and in this age there are affirmative and potential reasons for restoring to the voters the full privileges to which they are indisputably entitled. Four times the House of Representatives in the Congress of the United States has passed a resolution for the submission of an amendment upon this subject to the states, but the Senate has persistently ignored the subject. There is no hope that it ever will take the step necessary to give the States the opportunity to express their desires. Therefore, it has become necessary to pursue the other alternative of the Constitution, and call a Constitutional Convention. I know that there are men who fear such a convention, but their fear is groundless, for it can not be believed that the Constitution will be unwisely amended when it is remembered that the members of the convention, who will themselves be the choicest examples of our civilization, must first agree before any amendment can be submitted to the States, and then thirty-five of the forty-six States must concur before the proposed amendment can become a part of the Constitution. If this be not a sufficient safeguard, we are not fit to live in a free country.

I strongly recommend the passage of a resolution that will be an application to Congress, under article V, of the Constitution of the United States, for the calling of a Constitutional Convention to propose amendments to the Constitution.

CORPORATIONS.

My observation and experience intensify the conclusions I have twice announced to the General Assembly relative to the organization of corporations. I take one step further and say that it seems to me that one of the imperative demands of the time is to require the articles of incorporation of every corporation hereafter organ-

ized to be approved by some tribunal, such as the Executive Council, with the Attorney General added, before they are permitted to be filed. Even this measure of supervision would prevent the establishment of a large number of associations either unlawful and fraudulent in their purpose or imperfect in their plan of organization.

I reiterate my recommendation that no capital stock should be allowed to be issued until some State authority had made examination, and until it had been satisfactorily shown that it had been paid for, either in money or in property, at a fair value. The universal practice of issuing capital stock without any regard to the value paid for it is the fruitful source of more injustice and oppression than any other in which corporations indulge. To permit corporations to issue stock as they now do is no more defensible than it would be to license a pirate to prey upon a defenseless people.

It is believed by many of the most thoughtful students of governmental affairs that the time has come for an annual franchise corporation tax. I concur in that belief. You could add greatly to the revenues of the State, and at the same time place some of the burdens of maintaining the Government where they belong, by providing for such a tax.

INSURANCE.

The developments of the year have not changed my opinions with respect to life insurance. My message to the Thirty-first General Assembly is as full and complete upon the subject as I could make it. I beg to refer to it as a whole, but take the liberty of now repeating and emphasizing certain parts of it. I then said, among other things:

"Another grave defect in the methods of life insurance developed by the recent study of the subject is the accumulation of a so-called surplus, which, in a great measure at least, represents deferred dividends; that is to say, the sum which the company, in a vague way, promises to distribute at a future time to its policyholders. but concerning which there is no specific agreement fixing the amount of the distribution. The surplus so existing is not reckoned as a liability, for the reason that no policy, so far as I have been able to ascertain, contains any more positive assurance of distribution than that the policy-holder shall be entitled to such share of the surplus as the directors of the company may determine.

The whole scheme of deferred dividends has a tendency to lead the business away from the field of indemnity into the field of investment—a tendency which is altogether too prominent, and which should be checked by such reasonable regulations as can be prescribed without injuring the legitimate enterprise of insurance; but there is a still more potent objection to the practice.

"As is well known, the premium charged by a legal reserve company is made up of two parts: First, mortality; second, the loading for expense. The actual mortality is considerably less than the theoretical mortality, and it might happen that the share allotted to expense is not altogether consumed. From these overcharges in the premium, together with a portion of the interest earned, the surplus is created, and the general promise is to return this surplus to the policy-holder in the form of dividends. I am speaking now of a mutual company, although it is likewise true of a company having capital stock, with the one exception of the diminution in the earnings caused by whatever claim the capital stock may have upon them. No company can safely make any definite promise with respect to the surplus so acquired, for the obvious reason that its extent must always be uncertain. One of the issues in the insurance business therefore is, shall this surplus be ascertained and apportioned and disposed of in some manner at short intervals, or shall it be allowed to accumulate during long periods, and then be paid to the policy-holders in such proportions as the board of directors of the company may think best? It seems to me that every consideration of safety and fair dealing requires that the surplus to be credited or paid to participating policy-holders shall be ascertained and paid, or otherwise disposed of, every year. In so saying, I do not mean, necessarily, that the first or second years of a policy shall be so treated, because the expense of getting the business, with the mortality, quite consumes the premium for those years. If the dividends are deferred for a long period, the policy-holder is absolutely at the mercy of the company. Even if he could override, by a judicial proceeding, the discretion of the board of directors in apportioning the surplus then due him (and the courts have decided that he can not) the cost of procuring the proof necessary to establish his rights would far exceed any benefit that he could derive from the litigation. If, however, the law imposes upon the company an imperative obligation to ascertain and apportion the amount of the surplus due to each participating policy-holder at the end of each year, then the natural forces of

competition between companies, together with the option on the part of the policy-holder to surrender his policy if the dividend be not fair and satisfactory, will protect the policy-holder from any serious wrong.

"I, therefore, recommend that the law be so strengthened as to require an annual accounting between each company and its policy-holders so that at the close of each year the policy-holders will be notified of their respective shares in the surplus of the preceding year. The amendment should also provide for the options which at that time may be exercised by the policy-holder; namely, to withdraw the dividend in cash or to use it for the purpose of purchasing further insurance. In so recommending, it must not be understood that I advocate the distribution, annually, of the entire surplus. It would be unwise to insist that the assets of the company shall at all times be no more than its liabilities. There must be a margin of safety to cover unexpected and extraordinary conditions. There are widely differing opinions with respect to the amount of percentage that should be reserved as the margin of safety, and this divergence of judgment can only be adjusted by your good common sense, to which I confidently submit the whole controversy."

And again:

"There is more fraud and deception, sometimes intentional and sometimes unintentional, practiced upon policy-holders by reason of the variety in the forms of life insurance contracts than in any other way. There are hundreds of these forms, differing oftentimes but slightly from each other, and these differences are, in my opinion, in many instances created for no other purpose than to enable the agent to found upon them an argument, the fallacy of which can not be detected by the unskilled mind, and the effect of which is to create an atmosphere of mystery about the entire business. There are but few kinds of legitimate life insurance contracts. You can certainly number them on the fingers of your two hands. There is no sense in the almost infinite multiplicity of forms. I believe that there should be standard forms of policies. They should be uniform with all companies. They should be plain, simple, and direct. The obligations should be understood. If we had such uniformity, the people would soon come to know what insurance is, and what the insurance companies agree to do in each of the several forms of contract issued."

I believe that in the end it will be found wise to prohibit life insurance companies having capital stock from issuing participating policies in any form. The partnership thus created between the stockholders and the policy-holders will always be unsatisfactory. I believe, also, that all the policies issued by a mutual life insurance company should be participating policies, and they should be of such form that any dividends made would be in exact proportion to the contributions out of which the dividends arose. We will never reach the real remedy for the evils which are so manifest until the business is thus simplified.

EMPLOYERS' LIABILITY.

The rules of law which in this State govern the liability of an employer to employes are, in many respects, flagrantly unjust to the employes. They need careful revision. At the last session of Congress, a statute was passed which gave expression to an enlightened view of one phase of the subject, so far as interstate commerce is concerned. This statute has recently been declared unconstitutional, solely because the Court believed that the States, and not the general Government, had the power to deal with the matter. Without going into detail, I recommend the passage of a law which will be the substantial equivalent of the act adopted by Congress.

LOBBYING AND THE LOBBYIST.

My views upon lobbying and the lobbyist are fairly well known, but I venture once more to express them. Corporations, as well as individuals, oftentimes have a direct pecuniary or property interest in measures that are proposed before legislative bodies. When such measures arise, it is fundamental that they have the right to be heard. To deny them the privilege of submitting either fact or argument to the men who make the laws would be intolerable in an enlightened government. Manifestly, however, the privileges of such representatives should be limited to the submission of such matters as touch the merit or demerit of the legislation proposed, and whenever and wherever any corporation or individual attempts to influence a member by any other consideration, no matter what it is, he commits a crime against morals, and the punishment should be swift, sure, and severe. I understand perfectly that such offenses are not easily discovered, but that is no reason for immunity when they are discovered.

The lobbyist is not and ought not to be in good repute, and therefore I make this distinction. He who comes before you, fairly argues the case given to him, submits his case honestly, and goes his way, is not a lobbyist, and the term, which has become one of reproach, ought not to be applied to him. The real lobbyist is the man who has no concern for the merit of the law which he advocates or the demerit of the law which he opposes. He is the man who attempts to create personal obligations which will influence votes. He is the man who intrigues for combinations in which votes for or against one measure are traded for votes for or against another measure. He is the man who pursues his avocation behind locked doors, and in dark corners. He is the man who wants to win, right or wrong, and puts his desire to accomplish his purpose above his duty as a citizen. Such a lobbyist ought not to be registered anywhere. He ought to be abolished everywhere.

I am glad to say that in Iowa these men are growing every year less conspicuous and less numerous. I hope to see the species wholly disappear, and that the historian of the future may be able to write that about this time the race became extinct.

CONTRIBUTIONS BY CORPORATIONS FOR POLITICAL PURPOSES.

That it has become a custom with corporations of various kinds to make contributions to accomplish or defeat the nomination of candidates for public office, and to assist in the election of candidates for public office, is so well known and has been so completely established that I need not pause to prove its existence. There are many reasons, of the weightiest character, which demand an immediate prohibition against such misuse of corporate funds, coupled with a penalty of imprisonment for the violation of the law: First, the growing tendency to use money in political campaigns is subversive of the fundamental principles of good government, for it not only destroys purity of motive, but it overthrows the safety which is always found in individual and independent action. Second, it is a plain theft from every stockholder who does not give his assent to the contribution, and the misappropriation is peculiarly obnoxious because it oftentimes puts the money of a stockholder at work for a candidate whose success the stockholder does not desire. Third, the practice gives to the corporation an influence in public affairs simply because of the money contributed—an influence which is necessarily both selfish and vicious. Corporations should, of their own motion, rigorously exclude them-

selves from politics, and the most effective way in which to give them strength to resist temptation is to fix a penalty for participation, so severe that the honest course will be the most attractive one. I recommend, with all my earnestness, the enactment of a measure upon this subject that will stop, at once and forever, so odious a misuse of corporate property.

In this connection, I desire to submit another suggestion. I recognize that there must be some expenditure of money in every political campaign, whether for nomination or for election. There are legitimate purposes for which money can be expended, and to this extent, when contributed by individuals, there can be no criticism of the practice. We will all agree, however, that the expenditure of money in political controversies has passed beyond a fair and reasonable limit. Other countries and other States have attempted to restrict the use of money within honest bounds through that very efficient corrective—publicity. I think the State of Iowa should do likewise, and I strongly recommend a law that will require not only political committees, but candidates for nomination and for election, to publish their expenditures.

PRIMARY ELECTIONS.

The wisdom of establishing a system for the nomination of candidates for elective offices has not only been thoroughly debated in prior general assemblies, but has been maturely considered by the people of the State. Declarations upon the subject will be found in the platforms of the two principal political parties which preclude doubt with respect to the opinions of an overwhelming majority of the voters. The experience of each year, as it passes, emphasizes the imperative need of a thorough-going reform in the methods of nominating candidates.

We have long tried the plan of unregulated caucuses and conventions, and the defects discovered in this system have been so manifest that there is a universal demand for something better. I therefore earnestly recommend, as I have recommended before, an efficient primary election law. I recognize that there are differences of opinion with respect not only to the scope but the details of such a law, but I sincerely hope that these differences may not be so broad nor so fundamental that they can not be reconciled. I have given much thought to the subject, but shall not impose upon you at this time more than a statement of the essential features which a primary election law should contain.

First, it should embrace the nominations of candidates for all elective offices, whether State, county, municipal or district, including the office of Senator of the United States. Second, it should provide for the nomination of candidates for these offices by the primary vote, and should not remit nominations, under any circumstances, to a convention except in the event of a tie. Third, the primary election for all political parties should be held throughout the State on the same day and at the same places. Fourth, there should be some fair test of party affiliation.

I know that there are some thoughtful students of the subject who believe that a nomination by a mere plurality is unwise, and I grant that there may be instances in which the concurrence of a majority would be better, but to require a majority in all cases would be to make no substantial change in the present system, for conventions would still be compelled to nominate candidates. If, therefore, we are to advance at all, it seems to me that we must adopt nominations by pluralities.

I am aware, also, that there are many persons who, with the utmost sincerity, believe that certain offices, such as Judges of the Supreme and District Courts, Attorney General, Clerk and Reporter of the Supreme Court, and Superintendent of Public Instruction, should not be included. I do not share the fears which lead to this conclusion, and yet I am quite willing to concede that if there are to be exceptions to the full and complete operation of the law, they should be along this line rather than any other.

I leave the subject with you, confident that you will deal with it as becomes its vast importance, and in accordance with the spirit which so universally prevails.

EXPRESS AND TELEGRAPH COMPANIES.

The Twenty-eighth General Assembly passed an act providing for the taxation of the property of express companies, which the Exective Council has, since its passage, been attempting to apply. The object of the statute is to ascertain a taxable mileage value of all the routes of a given express company, and then take the proportion in this State as a basis for taxation within the State. Unquestionably, the General Assembly had in mind the ordinary railway lines over which express companies do their business on land. The fact is, however, that some of the express companies have ocean routes, of tremendous distances but of little value, and

it is contended, year after year, that in ascertaining the value of the routes in Iowa the Council must take into consideration the ocean lines as well as the land lines. To do so would be to reduce the taxable value of the lines in Iowa to an absurd point, but the letter of the law gives some strength to the argument. I recommend a careful revision of this statute, so that all doubt respecting its interpretation will be removed, and a fair valuation clearly imposed.

I can see no good reason why the general policy that the Legislature has applied to express companies should not also be applied to telegraph companies. If it is equitable to ascertain the value of express routes by ascertaining the value of the property as a whole and then taking a mileage proportion of it, it would be no less equitable to determine the value of the telegraph lines in the same manner. The mere cost of constructing a telegraph line is no criterion of its worth for the purpose of taxation. I recommend the passage of a law that will set up the same criterion for telegraph property that you have established for express property.

I have long believed that both express companies and telegraph companies should be brought within the jurisdiction of the Railroad Commission, and that the Commission should be given the same authority to prescribe rates for telegraphic messages and for the carrying of express matter, and to supervise the management of telegraph and express companies, that it now has with respect to railroads. I commend this subject to you as one well worthy of your attention.

RAILROADS.

Inasmuch as I feel compelled to make a series of recommendations that touch, directly or indirectly, the railroads within the State, I must be allowed a brief preface. There has been, within the last three or four years, so much discussion concerning the relations of the railroads to the people, that those who manage railroad property and those who own railroad stocks and bonds seem to fear that there exists a violent prejudice which will result in unjust legislation. I can not believe that the fear is well founded. The discussion has been the natural outcome of the marvelous increase in commerce, and the plain attempt of railway managers to reap the largest possible profit from the unparalleled traffic of the time. These managers, while they admit as a mere abstraction the proposition that a railroad has not the liberty or license of private property,

can not and will not accept it as a rule of conduct. They still believe, apparently, that they have a right to capitalize not only present earnings, but hopes for the future. They can not and will not, save theoretically, recognize that all persons and all localities must be given the use of transportation facilities upon like terms under like conditions.

There is no disposition upon the part of the people generally or of any legislative body to take away from railway corporations the management of their property, or to deny them full and adequate compensation for the service they render. I say to you, and I hope you will bear it in mind when you come to consider the recommendations I shall make, that you could not inflict a more fatal blow upon the people of this State than to adopt such legislation as would deprive our railroads of the opportunity to earn a fair profit. We are as dependent for our material well being upon the transportation afforded by the railroads as we are upon the air we breathe for the continuance of life. Railroads will not and can not serve the people efficiently unless they are reasonably compensated for the work they do. The spirit of confiscation is not in the people of Iowa, and it is not in this General Assembly. The railway companies may dismiss all fear of injury. It is incredible that the calm wisdom of this or any other legislative body in a country like ours will impose such restrictions upon the use of railroad property as will render it either unprofitable in operation or unfairly interfere with the control of its owners. The whole history of legislation upon this subject proves conclusively the truth of my assertion. Notwithstanding all the acts that have been passed regulating the operation and limiting the compensation of railroads, whether by the States or the United States, the railroads have steadily grown in mileage and increased in revenue until they pay dividends and interest upon stocks and bonds aggregating nearly one-seventh of the entire wealth of the Nation. Experience has abundantly shown that, with the privileges granted to them by the law, they can take care of themselves much more effectually than legislatures and congresses can take care of the people.

Concluding this general review, I come to specific things.

PASSENGER FARES.

In my message delivered to the Thirty-first General Assembly, I had the honor to recommend the passage of a law that would require railway companies to "sell mileage books good for 1,000 miles

and upwards, at a flat rate of two cents per mile, good until used;" and I said in that connection "if purchased by the head of a family, there is no reason why it should not be used by any member of the family;" and again, "The man who travels little is at present at too great a disadvantage as compared with the man who travels much."

A bill embodying this recommendation passed the House of Representatives, but in the committee of the Senate, counsel for the railways contended that it was unconstitutional, because it authorized discrimination. The argument seemed to be convincing, and although I do not concur in the conclusion, I feel impelled to lay aside the remedy then proposed. It must be assumed, therefore, that if those who travel little are to be relieved of the unjust burden which they now bear, the relief must come through a general reduction of all passenger fares. There is much reason to believe that, in the Western country at least, passenger traffic at the present rates is less profitable than freight traffic at the present rates. The representatives of the railway companies, during the last session, insisted that the average actual rate paid by passengers in Iowa was not more than two cents per mile, some of the roads showing a fraction higher and some a fraction lower than two cents. In making this computation an arbitrary division of certain large expenses was assumed, and as I understand it, free transportation was not included.

This condition has been brought about by the railroads themselves, through mileage books, credentials, and other reduced rates to privileged classes. When it is remembered that the vast majority of those who travel a great deal pay but two cents per mile, and that the travel of all those of our people who pay three cents per mile is necessary to bring the average up to two cents per mile, the extent of travel which pays less than two cents per mile assumes tremendous proportions. Granting, for the moment, that it would be unfair to reduce the revenue from passenger service a single penny, it is still manifest that the adjustment is hopelessly wrong. It costs the railway company just as much to carry a passenger who has purchased a 2000-mile book, per mile, as it does to carry a passenger who has bought a single ticket for 100 miles; indeed, I think the former costs a little more, for the use of the mileage book entails more expense in the maintenance of extensive bureaus for identification, auditing and rebating, than the sale of tickets at stations. The only advantage derived by the railway company is

the interest upon the payment in advance, and this does not warrant any appreciable reduction in the rate.

If the practice of making low rates for excursions, conventions, meetings of associations, and the like, is unprofitable, the railway companies can easily abolish it. For my part, I can see no justice in the custom which compels the farmer and his family, or the merchant and his family, as they go from place to place, either for pleasure or for business, to pay a part of the cost of carrying men to conventions or to gatherings of any kind; and much less can I perceive the wisdom of making our people pay, as they move about engaged in their ordinary affairs, for losses incured in taking trainload after trainload of pleasure seekers to points of entertainment or amusement, or land seekers, as they journey to distant states in the hope of finding riches that they could more easily discover at home.

These things, however, are entirely within the control of the railway companies. If we give them an opportunity to take two cents per mile from everyone who rides upon their trains in Iowa, and they avail themselves of the opportunity, as they can, their revenue from the passenger traffic will not be reduced a single dollar; on the contrary, according to universal experience, it will be increased. If, on the other hand, the railway companies, with the right to demand two cents per mile from all who travel, find it advantageous, by reason of ulterior and extrinsic benefits, to reduce the rates under certain circumstances below the maximum, and thus diminish the average rate actually received, they can not assert that the law has done them an injustice. I stand firmly upon the proposition that the travellers who are now paying three cents per mile are paying the fares of other travellers who are abundantly able to pay their own; and moreover the burden is laid upon the people who are least able to bear it. It is discrimination which can not be defended, and which ought not to continue. It will not be forgotten, either, that the prohibition against passes already in force, and an enlargement of the prohibition of which I shall speak presently, and which I hope will shortly be in force, will add materially to the revenue of the railway companies, and will help greatly in maintaining the average at or above its present point.

What I have said has been upon the hypothesis of a strict division between the earnings of the passenger and freight traffic. I do not concede, however, that the proposal for two-cent passenger

fares is to be tested wholly by any such criterion. I prefer to look at the earnings of the railroads in Iowa as a whole, and if they are found to be more than they should be, it is not very material to inquire whether a two-cent passenger rate will or will not be, in and of itself, profitable. The chief business of railroads in this State is the transportation of freight, and it clearly appears from the arguments laid before you last winter that they regard passenger traffic as incidental, and do not attempt to make it the source of any considerable net earnings.

The gross earnings of all the railroads upon business done in Iowa for the year 1905, not including interurban railways, was $62,-792,307. In ascertaining these earnings, Iowa is given a mileage proportion upon all interstate traffic. It is not safe to accept the report of any particular railway company respecting the amount expended for maintenance and operation, inasmuch as the variety in the methods of bookkeeping destroys the value of any one report. It is fair, however, to resort to averages, and according to the computations made by the Interstate Commerce Commission, the average percentage of gross earnings for maintenance and operation throughout the United States is a little less than 68 per cent. If we assume 68 per cent as the fair proportion (and I am of the opinion that the assumption will do the railway companies no injustice) the net earnings of our railroads upon business done in Iowa for the year 1905 were $20,093,538.24. This sum will pay 6 per cent interest upon $334,892,304. It will pay 7 per cent interest upon $287,050,546. The last assessment fixed the actual value of the railroads in the State at $249,348,780. The Executive Council, however, chose to apply the same proportion of value as it believed had been applied to farm property; namely, about four-fifths. Increasing the value by the addition of one-fifth, the result is an actual value of $299,218,536. It will be remembered, however, that in reaching this value the Executive Council was largely influenced by the gross and net earnings, and in a less degree by the amount which had been expended in the construction of the properties. It is manifest that when you come to determine whether the net earnings are too great, you can not take as a basis a valuation founded upon such earnings, but must adopt some other method. If it be asserted that it is unfair to take the gross and net earnings of a single year, it may be of interest to inquire what these earnings have been during the last five years.

In 1901, the gross earnings were $56,079,943; in 1902, $56,-466,305; in 1903, $58,466,340; in 1904, $57,396,848; and in 1905, as before stated, $62,792,307. The average gross earnings for these five years are $58,240,348. Using the percentage for ascertaining net earning heretofore mentioned, the result is $18,636,911.36, for the average net earnings per year during the last five years. This sum will pay 6 per cent interest upon $310,615,189. It will pay 7 per cent interest upon $266,241,591. These rates of interest are sufficiently liberal when you take into consideration the fact that practically one-half the capitalization of railway properties is represented in bonds, the average interest upon which is about 4 per cent. The ascertainment of the sum upon which the earnings of railway companies should make a reasonable return is not easy. If you accept the basis presented by the actual investment you can approximate the proper capitalization very quickly. I have heard it stated by the representatives of railway companies before the Executive Council, over and over again, that the average actual cost of the railroads in Iowa did not exceed $20,000 per mile. There are now 9,827 main track miles in the State, which, tested by this theory of value, are worth $196,540,000. The net earnings of 1905, as you will observe, were sufficient to pay more than 10 per cent upon such a valuation. The average yearly net earnings for five years would pay 9.48 per cent upon this valuation. If you take the cost of reproduction as the proper test, an average of $25,000 per mile is about right. Upon this basis, the railroads are worth $245,675,000. You can compute in a moment the percentage of interest which the net earnings would pay upon this sum. It will not be overlooked, of course, that any considerable reduction in earnings would, in all probability, result, and ought to result, in a reduction in the value of the property for taxation.

I submit these suggestions to you to be reviewed by your mature judgment, and to be used for the purpose of beginning an inquiry as to the justice or injustice of any action that you may take that will lessen the income of the railway companies, whether from the passenger or the freight service. It is a subject which invokes a high sense of responsibility, and it demands for its consideration all the obligations of an official oath. I know that you will examine it, and act upon it without fear, favor, prejudice or oppression. For my own part, I am deeply convinced that a reduction in the passenger rate is fully warranted, and I therefore earnestly recommend the substitution of a two-cent rate for the existing three-cent rate.

FREIGHT RATES.

What I have already said is sufficient in so far as the income of railway companies is concerned. The Railroad Commission has already adequate power to fix schedules of maximum freight rates. The schedules and classifications announced in 1889 have not been changed essentially during the eighteen years that have since intervened. In the meanwhile, the manufacture and commerce of the country have been revolutionized; and I believe it to be true that the present adjustment of rates is grossly unfair to the manufacturers, farmers, stock producers, and distributors of the State. They do not have a fair and even chance in the struggle for business. It may be worth your while to institute an investigation, which, with your plenary powers, might develop many things which the Railroad Commission can not discover, and which would greatly aid in the readjustment of rates. As you know, it is the almost invariable custom of railway companies, in bringing shipments of any kind into the State, to make rates to the State line, and then add the rate of the Iowa distance tariff to the point of destination This practice results in great hardship to our manufacturers and distributors in their efforts to compete with their rivals situated beyond the State. To give point to this phase of the intricate subject, I take the liberty of giving you the substance of two letters which I received during the time I was writing this part of my message:

"In 1906 there was shipped from Chicago to Fairfield for the Louden Machinery Company, 29 cars of bar steel, having a total weight of 980,741 pounds.

Distance from Chicago to Fairfield, 256 miles.

Distance from Chicago to Burlington, 206 miles.

Distance from Burlington to Fairfield, 50 miles.

Rate from Chicago to Fairfield, 13 cents per 100 pounds.

Rate from Chicago to Burlington, 5 cents per 100 pounds.

Rate from Burlington to Fairfield, 8 cents per 100 pounds.

Freight charges for hauling these 23 cars 206 miles, $490.37.

Freight charges for hauling these 23 cars 50 miles, $784.59.

In this particular case, the freight for one-fifth of the entire distance—the part in Iowa—is $294.22 more than for the other four-fifths of the distance—the part in Illinois."

"In 1906, the Iowa Malleable Iron Company, of this city, shipped in 1,597 long tons of pig iron. Most of this, if not all, came from Chicago.

Rate from Chicago to Fairfield, $2.40 per long ton.

Rate from Chicago to Burlington, $1 per long ton.

Freight from Chicago to Fairfield on 1,597 long tons....	$3,832.80
Freight from Chicago to Burlington on 1,597 long tons..	1,597.00
Freight charged from Burlington to Fairfield on 1,597 long tons	2,235.80
Freight on 1,597 tons for hauling 50 miles in Iowa ..	2,235.80
Freight on 1,597 tons for hauling 206 miles in Illinois.	1,597.00

In other words, the freight charges for hauling 1,597 tons of pig iron 50 miles in Iowa are $638.80 more than for hauling the same tonnage 206 miles in Illinois."

I understand perfectly that nothing that you could do would affect a through rate, but if it is to be the settled policy of the railroads to make the interstate rate, so far as Iowa people are concerned, by adding the local distance tariff from the State line to the point of destination, it is possible to so adjust our rates that less injustice would follow their application in that manner.

At the present time, there are no joint rates upon local traffic. The law gives to the Railroad Commission the authority, upon special application, to establish a joint rate, but there is no authority to prescribe a general schedule of joint rates. The constitutionality of the existing statute was at one time questioned, but the case in which it arose was determined upon another issue, and therefore the validity of the law is still undecided. I recommend the subject to you as one worthy of the most careful consideration. It is believed by very many of our manufacturers, as well as by a large proportion of our general shippers, that the law should be amended so as to confer upon the Commission as complete power to establish a schedule of joint rates, embracing all railroads and all traffic, as it now has to promulgate a schedule of rates over single lines.

DEMURRAGE.

Two propositions will be admitted without controversy: First, that it is the duty of every railroad company to provide itself with sufficient motive power and enough cars to carry the freight offered

to it with reasonable promptitude, and to furnish these facilities without discrimination to the shippers who ask for them; second, it is the duty of shippers and consignees to load and unload cars with reasonable promptitude, to the end that each car may perform the maximum of service. Shippers complain, and in recent times the complaint has been emphatic, that the railways do not furnish cars as they should with reasonable diligence, and do not move them, when loaded, with sufficient speed; and that they do discriminate between their patrons. The railway companies complain that shippers and consignees are not careful in loading and unloading cars when furnished, and to correct the latter evil they impose a penalty for detention, which is called, in railway parlance, "demurrage."

It seems to me consistent with good policy that the penalty should be imposed upon both sides. If the railway companies are remiss in their duty of furnishing cars and moving them, they should pay for their delinquency, and if the shippers and consignees are negligent in returning cars to service, they should pay for their fault. I recommend the enactment of a law that will create a sufficient motive in both carriers and shippers to do their full duty in this regard.

FREE TRANSPORTATION.

A year ago, I gave to the General Assembly my views upon this subject, and I beg leave to refer to my former message for a full expression of the evils which attend the practice of granting free transportation to favored persons and classes. The act which was passed by the Thirty-first General Assembly was a step in the right direction, but I respectfully submit that it did not reach the end toward which the public judgment so firmly advances. Its prohibition is not broad enough to abolish some of the most objectionable phases of the custom. Since its passage, Congress has legislated upon the subject, in so far as it relates to interstate carriage of passengers, much more effectually. I believe that the law of Iowa should be amended so as to conform to the law of the United States, and I recommend the enlargement of our statute so that what is unlawful for a railway company to do as between the States will also be unlawful to do within the State. I recommend further that you make such a definition of bona fide employes as will preclude the issuance of passes to persons whose connection with the company is either formal or created chiefly to give opportunity for free transportation.

HOURS OF CONTINUOUS LABOR IN RAILWAY SERVICE.

I invite your earnest attention to the danger incident to the practice of allowing or requiring men in the railway service to work continuously so long that they can not exercise the care essential to their own safety and to the safety of the traveling public. The history of railroad accidents is full of warning upon this subject. The operation of railway trains demands a vision not dulled by loss of sleep, a memory not impaired by physical weariness. It demands that all the senses be alive and keen. It is well established that many of the most deplorable accidents have resulted from the failure of men who were at their posts for twenty-four, thirty, thirty-six and even forty-eight hours without the chance for adequate recuperation.

To require such continuous work is inhuman to employes; to permit it is an offense against the public. The fault is not with the railway companies alone, for there are employes who seek an opportunity to thus increase their wages; but whoever desires it, there is a higher consideration than either profit to the employer or compensation to the employe. The public safety overrules them both.

I recommend the enactment of a law that will fairly and reasonably limit continuous service of employes engaged in the movement of railway trains.

Gentlemen, I have now performed as best I could the duty which the law imposes upon me. My responsibility ceases and yours begins. I transfer these subjects to you in the full confidence that in so far as I am right my recommendations will find approval at the seat of your judgment, and with the consciousness that in so far as I am wrong they will fall under the weapons of your fair debate.

Respectfully submitted.

Albert B. Cummins

INAUGURAL ADDRESS

OF

Albert B. Cummins

GOVERNOR OF THE STATE OF IOWA

DELIVERED

JANUARY 17, 1907

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DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

GOVERNOR CUMMINS' INAUGURAL ADDRESS.

Mr. President, Mr. Speaker, Senators and Representatives of the Thirty-second General Assembly, Ladies and Gentlemen,—

For the third time I have taken the oath just administered in your presence. I have done my best to keep it in the years that have gone. I will do my best to keep it in the years that are to come. I have tried faithfully to understand the sacred obligations it creates, with the consciousness that my vow to preserve it, inviolate, is registered, not alone upon the records of an earthly government, but is written also upon the eternal tablets of a Divine Master, whose infinite vision sees not alone the act, but the motive which inspires the deed. Remember, however, that this oath binds me to perform my duty as I see the right. It does not bind me to perform my duty as anybody else may see the right. I may not do the thing or say the word that you believe I ought to do or say, but if I do the thing and say the word that I believe I ought to do or say, I will have kept the faith. Judge me, therefore, with that breadth of view, that righteous toleration which recognizes that men may honestly reach varying conclusions upon many of the subjects involved in the administration of public affairs and I will be content.

A few days ago I had the honor to deliver to the members of the General Assembly a message which contained my specfic recommendations touching the legislation of the State, and upon this occasion I may be permitted to deal with some phases of our public problems from a more general standpoint.

But first I must congratulate you upon the character of the people you represent. A kind Providence has bestowed upon them unequaled opportunities for the truest happiness and most enduring prosperity that mortals can enjoy. Our sources of wealth, while prolific and inexhaustible will not create fortunes so vast as to excite

discontent, or become a menace to the public good. Our civilization is of the highest type known to the world, for it blends, in perfect proportion, the best qualities of the mind and the noblest virtues of the heart. If our people can not reach the summit of true greatness, it may well be concluded that the top of the mountain is to be forever inaccessible. There is not another community of two millions of human beings upon the face of the earth so well fitted to accomplish the mighty purposes of the Ruler of all things as is the community which we call the State of Iowa. It is a distinguished honor to represent these people. As the chief executive, I acknowledge the honor, and I extend to you the heartiest felicitations upon the admirable constituency in whose service you are engaged.

This is an age of discussion—of calm, riotous, philosophical, foolish, sincere, hypocritical discussion. It is an age of fine eulogy and slashing criticism. It is an age of serene confidence and deep despair. There are persons who deplore rest, and some who deplore unrest; but I think the crashing discord is the salvation of our civilization and our institutions. Nearly everybody wants a change in some thing, and to most of us the agitator or demagogue is the man who wants to make a change that we think ought not to be made. We are all for some reform; and the hypocrite or pretender is the man who wants to reform something that we think ought not to be reformed. Undoubtedly there are agitators, demagogues, hypocrites and pretenders, but when we attempt to point them out, we are usurping the exclusive privileges of the Almighty. The sheep will be separated from the goats some time, but the man who tries to do it in this world will make a great many mistakes. I say, let the discussion—wise or unwise, honest or dishonest—go on. Let the lightnings of criticism strike. Let the thunders of condemnation roll. Let the sharp scream of anger and discontent be heard. Let the songs of praise swell out. In these things lies the real hope of finding our way through the tangled labyrinth through which we must pass. The truth is, and we may as well confess it, that we are a somewhat bewildered people. Our forefathers made for us a government, national and state, putting into it a genius that dwarfs every other effort of its kind; but the country to be governed has escaped from the government established to manage it, and is running wild. These thousands of voices that fill the air are only endeavoring to tell in a variety of tongue that there has been an escape and should be a recapture; but just how to put the harness

of justice upon these new and mighty forces that we call our country—Ah! "There's the rub."

The conditions under which we live are utterly unlike the conditions that gave form to our institutions and which prescribed the scope of ancient laws. Forces have come into existence which were unknown to the men who made our constitutions. Not only are the conditions new and the forces unfamiliar, but they have developed so rapidly that we have not yet had time to do much but talk about them. With a wealth that in a very few years has whirled us out of obscurity to the very pinnacle of financial greatness; with this wealth organized in the hands of powerful men, multiplying itself with amazing rapidity, establishing monopolies, crushing and grinding its way without any instinct of fairness or any emotion of sympathy, toward the complete extinction of competition and independence; with forests in its grasp; with ore beds occupied; with its reach and strength drawing together the manufactories of the country; with the packing houses and live stock markets joining into one vast combination; with 220,000 miles of main track railway gradually taken from the ownership of a thousand companies and concentrated into a half-dozen systems all dominated by a few men, and oftentimes by the same men, serving with might and main these masters of finance, bent on paying interest and dividends upon stocks and bonds that aggregate twice the original capital invested, as well as laying aside immense sums for extensions and additions that ought to be constructed from independent capital; with labor unions that are trying to mass the power of the workingman against the associated strength of employers—these things present a situation never before presented to organized society. The farmers and the retail merchants are about the only people remaining to exhibit the force of competition, and the latter are shivering lest the mail order house shall soon make way with them.

When we add the riotous extravagances and the shameful inefficiency of municipal administration, both arising largely from the prodigality of prosperity, we have the picture upon which the American people are now looking. No wonder we are bewildered, and that we are a little nervous, as well as very proud. No wonder that magazines and newspapers are filled with discussion, suggestion, criticism and denunciation. No wonder that the patriot and demagogue, the wise man and the fool, the philosopher and the agitator, the radical and the conservative, are abroad in the land. Understand me. I am not complaining of the conditions I have

described. All of them are natural, and many of them are unavoidable. I am not even prepared to say that, essentially, they can be changed. I am, however, sure that they require of government something that has never been done before, and that if we cling too closely to the wisdom of the forefathers and fail to exercise a little wisdom of our own, the history of our forefathers will be the only part of the history of this country worth preserving.

Herein lies the application of my former statement. No man knows just what to do, although all men know that something ought to be done. It is impossible to set forth an orderly plan that will embrace remedies for all the defects in our customs and laws, but this much is certain: that out of all the babel of argument and assertion, denunciation and eulogy, criticism and praise, there will come, little by little, the truth, and the truth will make us free. I have no fear that the people will adopt error or inflict injustice. I have some fear that, with the inertia begotten of over-reverence for the past, they will allow the truth to stand idle too long, and that they will be unjust, not in what they do, but in what they fail to do.

I was reading the other night the last published chapter of Mark Twain's autobiography. I do not know whether he intended it to be serious, satirical, or humorous, but whatever the state of his mind, he hit the bull's eye so often that the bell rang in my ears for hours. He was writing of Secretary Root's famous speech, lately delivered in New York, which was unfairly construed to advocate the practical abolition of state governments and the concentration of all power in the general government. I quote from Twain:

"He (Root) did not say in so many words that we are proceeding in a steady march toward eventual and unavoidable replacement of the republic by monarchy; but I suppose that he was aware that that is the case. He notes the several steps—the customary steps—which in all the ages have led to the consolidation of loose and scattered governmental forces into formidable centralizations of authority, but he stops there and doesn't add up that sum. He is not unaware that heretofore the sum has been ultimate monarchy, and that the same figures can fairly be depended upon to furnish the same sum whenever and wherever they can be produced, so long as human nature shall remain as it is; but it was not needful that he do the adding, since anyone can do it; neither would it have been gracious in him to do it.

"In observing the changed conditions which in the course of time have made certain and sure the eventful seizure by the Washington government of a number of State duties and prerogatives which have been betrayed and neglected by several states, he does not attribute those changes and the vast results which are to fall from them to any thought-out policy of any party, or of any body of dreamers or schemers, but properly and rightly attributes them to that stupendous power—Circumstance—which moves by laws of its own, regardless of parties and policies, and whose decrees are final and must be obeyed by all, and will be. The railway is a Circumstance, the steamship is a Circumstance, the telegraph is a Circumstance. They were mere happenings, and to the whole world, the wise and foolish alike, they were entirely trivial, wholly inconsequential; indeed, silly, comical, grotesque. No man and no party and no thought-out policy said, 'Behold, we will build railways and steamships and telegraphs, and presently you will see the condition and the way of life of every man and woman and child in the nation totally changed.' Unimaginable changes of the law and custom will follow, in spite of anything that anybody can do to prevent it. The changed conditions have come, and Circumstance knows what is following and will follow. So does Mr. Root. His language is not clear; it is crystal."

And then he quotes a few sentences from the speech, among them:

"Our whole life has swung away from the old state centers, and is crystallizing about national centers."

"That (State) power of regulation and control is gradually passing into the hands of the National government."

"Sometimes by an assertion of the interstate commerce power, sometimes by an assertion of the taxing power, the national government is taking up the performance of duties which, under the changed conditions, the separate states are no longer capable of adequately performing."

"Constructions of the Constitution will be found to vest the power where it will be exercised—in the national government."

And then Twain concludes—

"I do not know whether that has a sinister meaning or not, and so I will not enlarge upon it, lest I should chance to be in the wrong. It sounds like ship money come again, but it may not be so intended."

If this be satire, it is grim and gloomy. If it be humor, it is sharp and dangerous. I intend to touch the subject boldly. There is a truth here that needs to be brought out into the light, so that we may see it and understand it, and better still, so that we may acknowledge it. To adequately meet the revolution which we have witnessed in wealth, transportation, commerce and business, to adequately guard and protect the people from the piracies of the powerful, you know and I know that the National Government ought to have some powers that are not bestowed upon it, either in the letter or in the spirit of the Constitution. You know and I know that in the manner of selecting the President and Vice-President and Senators of the United States, there are lurking dangers which ought to be removed. You know and I know that for years every department that interprets the Constitution has strained it and tortured it and perverted it so that its makers would not recognize it as the instrument which they produced, in order to enable it to answer the demands of the time. This has not been done with any ill intent, but only to make the swaddling clothes of an infant cover the stalwart limbs of a giant; and it is just as true as fate that this process will continue until the Constitution is a mere shadowy name, without force or authority, unless it is so enlarged and strengthened that it will accomplish for us what it accomplished for our forefathers. The inquiry I propound, therefore, is this: Which shall we do; break the Constitution or better it? What do you think the consequences of stretching and shattering the Constitution will, in the end, be? I grant you that the Supreme Court of the United States will, slowly and reluctantly, make the Constitution whatever the imperious needs of the people require it to be, but when that spirit wins its final victory, what will your government be? Then, indeed, when we have forgotten the limitations of constitutions, then and then only may we fear that monarchy will supplant the republic. A land with an unwritten constitution is a monarchy, I care not how it may be disguised with forms.

Do not imagine that I am clearing the way for the conclusion that the powers of the states should be either abolished or curtailed. On the contrary, I believe that the authority which must be exercised by the states has increased, rather than diminished. My proposition is that the development of the country has made it necessary to exercise governmental functions which can not be exerted by the states and never has been; and which can not be employed by the general government because the Constitution

does not create them. The interstate commerce clause of the Constitution is not broad enough for these days, simply because we have an interstate commerce the character of which was not dreamed of when the clause was written. The corporations carrying on interstate commerce can not be adequately regulated by the states for the obvious reason that the jurisdiction of a state, even in the absence of the present prohibition in the Constitution, ceases at its border. We take nothing away from the States when we enlarge these grants to the United States. We only bring into existence a new power, to meet a new condition, and bestow it upon the only hand that can use it. The interstate commerce clause has already been strained to the point of breaking. The taxing authority has already been wrested from its true purpose, and still the courts halt upon the hither side of adequate law. Why should we hesitate to call a Constitutional convention and make our organic law as great and broad and strong as the subjects it is to control? There are two reasons, each of which moves a class of its own.

The first class is composed of those persons who worship the past, have no faith in the present, and little hope for the future. They seem to believe that while the men of 1787 had wisdom and virtue enough to frame a Constitution that would preserve the liberties of the people and protect the interests of the Nation, the men of 1907 are incapable of dealing with subjects so important and vital. They shiver with the fear that a Constitutional Convention would be made up of wild-eyed, crazy-minded iconoclasts, who would delight in destroying all the idols of the patriot and lay the country waste, to be preyed upon by all the forces of disorder and injustice. They even assert that the thirty-five States which must adopt the work of the Constitutional Convention before it becomes effective would be ruled by the same reckless indifference to the ancient landmarks. I can not think that there is the shadow of merit in their opposition. While I am conscious of intense pride and great reverence for the ancestry of the present generation, I believe that the men who are now studying the problems of government can be trusted as implicitly to do the right thing as could the men of a former time. We love our country as deeply as they did. We cherish the flag of our sovereignty with more love and affection than they ever felt. We are face to face with questions which were never proponnded to them. We can take the multitude of remedies now proposed, and when they have passed through the crucible of full debate and of mature consideration, nothing will emerge but the pure gold of truth, justice and uprightness.

The second class is composed of persons dominated by the excessive selfishness of the human heart. Out of the incapacity of the government to do the things which ought to be done, they are daily coining inordinate profit. They are the beneficiaries of a species of anarchy which it is their interest to perpetuate. They have become mad in the pursuit of wealth, and they are unable to perceive that a country has any destiny except to grow rich. In their economy the science of production is the crowning glory of a nation's progress. It never occurs to them that the science of distribution is just as vital as the learning of production, and that the happiness of the people will depend quite as much upon fairness in the latter as upon the magnitude of the former. These persons make the air ring with praises for the established order of things, and their constant argument is that reform is the unrelenting enemy of business; that the capitalist will not invest his money when changes in the Constitution and amendments in the laws are under consideration. This is a ghost summoned for the occasion, which frightens many a timid man, and it ought to be banished from the vision of the American people.

I do not counsel precipitation. I do not favor hazardous experiments. Mature thought should precede action. We must not permit, however, either the trembling apprehension of the devotee who is always kneeling at the shrine of antiquity, nor the avarice that finds its opportunity in the incapacity of the Government, to stay or thwart our purpose.

I, for one, stand clearly and unequivocally for amendments to the Constitution of the United States; for an amendment that will give the voters a chance to say, directly, who their Senators shall be; for an amendment that will give the voters a chance to say, directly, who their President and Vice-President shall be; for an amendment that will give the interstate commerce clause scope enough to enable Congress to control and regulate things which the developments of commerce have nationalized; for an amendment that will allow Congress to unify our marriage and divorce laws.

I recur to a suggestion made a few moments ago that nothing proposed in the way of enlarging the power of the United States reduces the real authority of the several States. I believe, with Secretary Root, that the failure on the part of the various commonwealths to do their full duty in bringing their legislation into harmony with existing conditions will necessarily result in the usurpation of functions by the general government. Certain things must

be done. Certain manifest evils must be removed. After all, Congress can justly occupy but a very small part of the field of legislation, and it is impossible to exaggerate the responsibility which rests upon you, Gentlemen of the Assembly.

You have the insurance problem to solve. The business in Iowa has attained tremendous proportions. We are all gratified to witness the prominence that the growth of this interest has given our State. Additional regulations are required, and some are proposed. Instantly, the cry goes up from the companies: "If you touch us we will perish." What I have said about the Constitution, I repeat here. It is this persistent command, "Hands off," and the feeling of danger that it implies, that retard much needed reforms. It goes without saying that nothing should be done that will hurt our insurance companies. After all, there is no great mystery about the business. It is simply an agency to collect money, keep it for a time, diminish it by expenses, increase it by interest, and pay it out again in equitable proportions. Your predecessors made the law under which these companies were organized. They made it to help them, and if you amend it you will amend it to help them. I do not disparage the assistance that men who are engaged in the business can give you through fact and argument; but I do deprecate the idea that the interests involved are imperiled simply because changes are thought to be necessary. In all progress there is some risk of going wrong, but you are not more apt, indeed you are less apt, to go wrong than those who have gone before you, for you have the light of further experience. The officers of insurance companies and legislators are trustees for the policy-holders, and their welfare should be a common object. I would like to see Iowa lead all the other States in the extent of its insurance business, and the only safe and sure path to this eminence is to better guard the interest of the policy-holder here than anywhere else in the Union.

You also have the railway question to answer. In my message, I considered the subject from one point of view—specific recommendations; allow me, now, to look at it from another.

I emphasize every caution ever uttered about proceeding with care and deliberation, to the end that railway property shall receive the full measure of protection, but I repudiate here, as everywhere, that frayed out, puerile maxim of paralysis, "Let well enough alone." I reject the appeal that you cannot touch the management of this public servant without impairing its efficiency.

I deny the implication that while your forefathers had sense, you have none.

I read last night the letter written by the king of railway policy and the prophet of railway destiny to Governor Johnson, of Minnesota. It was probably intended for consumption in Iowa as well as Minnesota, and therefore I may, with propriety, refer to it. He begins by admitting the incapacity of the railroads to carry the traffic offered to them; admits shortage of cars and inadequacy of tracks. His remedy is to buy more cars and build more tracks. His analysis of the situation may be accepted, for we all know that the railroads have more than they can do at the present time; but Mr. Hill did not publish this communication to state so obvious a fact. The lash of the letter was in the warning that if congresses and legislatures did not cease meddling or proposing to meddle with railway property and railway service, capital could not be found to build the needed tracks and buy the needed cars. So we have it again: "Interfere with the magnificent, wonderful structure of prosperity, and it will crumble to pieces before your eyes." The logic is, "If you want good service, you can get it, and only get it by letting the railway companies severely alone." The pity of it is that Mr. Hill really believes what he says, and so do other princes of finance who have grown fabulously rich through the mere manipulation of stocks and bonds. It never occurs to them that an enterprise is worth fostering that will not offer an opportunity to double, treble and quadruple securities without the contribution of a single dollar. I agree that neither Hill nor Harriman would put a penny of their money into the construction of railroads if they believed that they would only secure in return a fair interest upon their investment, even though the investment was as stable as a government bond. It never occurs to them, however, apparently, that there are thousands and tens of thousands of men who do not expect to make an hundred per cent in a single night, or reap a harvest of millions in a single day; and who are willing, nay, anxious, to so invest their capital that they will be rewarded with a remunerative, but reasonable profit. If railroads can not be built upon any other plan than the one hitherto adopted, I concede freely that when you have done your duty, enlargement would be exceedingly slow.

The whole argument, however, is fallacious to the last extreme. The men who in fact have their money in our railroads are paid a very moderate interest upon their investments, and the men who

are making the outcry are the men who never invested their honestly earned dollars in the construction of our transportation system.

We ought to stand as resolutely against any invasion of the real rights of capital as we do against the unfair aggressions upon the privileges of the people; but we ought not to be frightened by the scarecrow set up by those who have already possessed a field to which they have no honest title. When you give the investors of the United States a fair chance to put their money into railroads, knowing that the amount actually put in will measure the amount upon which interest and dividends are paid, and knowing that the man who has made no investment can have no profit, you will find that there will be no difficulty in obtaining all the funds that are required to either construct new railroads or increase the trackage of old ones. It takes some courage, I know, to resist the insidious and insistent appeal, but it is cheering to observe that it is becoming less persuasive every day.

I have referred to but two of all the subjects which are challenging the ripest, best thought of the people. I have referred to them as illustrations, for the spirit which animates us in examining them should move us along every path of reform. We should emancipate ourselves from idolatry with respect to things that are. We should emancipate ourselves from the desire to change simply to effect a change. Because there is much good in the existing order, we should not be turned away from the effort to make it better; but we should not overthrow what has been done simply to prove that we can overthrow it.

We have a great country. It is now, and always should be, the greatest on earth. Whether it will be or not depends upon the fidelity with which the duties of each hour are performed. With the profound hope that Iowa may always lead the march of true progress, and with the confident belief that the banners of righteous reform will never be furled so long as they are borne in your hands, I enter again upon the fulfillment of the trust which the people have committed to my care.

ANNUAL REPORT

OF THE

AUDITOR OF STATE

TO THE

GOVERNOR OF IOWA

JULY 1, 1906.

B. F. CARROLL, Auditor of State.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES
BERNARD MURPHY, STATE PRINTER.
1906

AUDITORS OF IOWA WITH TERMS OF SERVICE.

TERRITORIAL.

Name.	County.	Terms
Jesse Williams	**Jefferson**	**Jan., 14, 1840, to Jan., 22, 1842**
William L. Gilbert		**Jan., 22, 1842, to 1845**
Robert M. Secrest		**1845, to Dec., 4, 1846**

STATE.

Joseph T. Fales	Des Moines	Dec. 4, 1846, to Dec. 2. 1850
William Pattee	Bremer	Dec. 2. 1850, to Dec. 4. 1854
Andrew J. Stevens	Polk	Dec. 4. 1854, to Sept. 22, 1855
John Pattee	Bremer	Sept. 22, 1855, to Jan. 3, 1859
Jonathan W Cattell	Cedar	Jan. 3, 1859, to Jan 2. 1865
John A Elliott	Mitchell	Jan. 2, 1865, to Jan. 1871
John Russell	Jones	Jan., 1871, to Jan., 1875
Buren R. Sherman	Benton	Jan., 1875, to Jan., 1881
William V. Lucas	Cerro Gordo	Jan., 1881, to Jan., 1883
John L. Brown	Lucas	Jan., 1883, to March 19, 1885
Jonathan W. Cattell	Polk	March 19, 1885, to Jan. 23. 1886
John L. Brown	Lucas	Jan, 23, 1886, to April 13, 1886
Charles Beardsley	Des Moines	April 13, 1886, to July 14, 1886
John L. Brown	Lucas	July 14 1886, to Jan. 3, 1887
James A Lyons	Guthrie	Jan. 3, 1887. to Jan. 3, 1893
Cornelius G McCarthy	Story	Jan. 3. 1893 to Jan. 2, 1899
Frank F. Merriam	Delaware	Jan. 2. 1899, to Jan. 5, 1903
*B. F. Carroll	Davis	Jan 5. 1903 to

***Term expires January, 1907**

AUDITOR'S DEPARTMENT.

B F Carroll, auditor ..... Davis County
Amos W. Brandt, deputy auditor ..... Polk County
Ole O Roe, chief clerk insurance department ..... Polk County
W. M. Lewis, security clerk ..... Polk County
J. H. Byrnes, fee clerk ..... Black Hawk County
J. F. Wall, chief clerk revenue department ..... Ringgold County
F. E. Roberts, chief clerk banking department ..... Jasper County
B P. Rosser, assistant clerk ..... Davis County
Stella Elliott, stenographer ..... Appanoose County
Elizabeth Rodgers, stenographer ..... Wapello County
H. F. Wood, extra clerk ..... Sac County
J. W. Johnson, janitor ..... Davis County
F. S Withington, insurance examiner and actuary ..... Polk County
E. J. Dawson, assistant insurance examiner ..... Polk County
R. M. Haines, assistant insurance examiner ..... Polk County
Geo. E. Pennell, examiner municipal accounts ..... Cass County
D. H McKee, bank examiner ..... Des Moines County
H. M. Cormany, bank examiner ..... Harrison County
M. A Buchan, bank examiner ..... Grundy County
Leland Windsor, bank examiner ..... Polk County

TABLE OF CONTENTS.

		PAGE
Letter of transmittal.		VIII
Condition of treasury		XII
Statement No. 1.	Receipts and disbursements	1
Statement No. 2.	Warrants issued and to what charged	4
Statement No. 3.	Miscellaneous items	9
Statement No. 4.	Estimated receipts	10
Statement No. 5.	Estimated expenditures	11
Statement No. 6.	Extraordinary appropriation	14
Statement No. 7.	Tax from freight and equipment companies	15
Statement No. 8.	Fee from fire insurance companies	16
Statement No. 9.	Fees from life, accident, fidelity and casualty companies	19
Statement No. 10.	Fees from life and accident assessment companies	20
Statement No. 11.	Fees from fraternal societies or orders	21
Statement No. 12	Insurance companies and associations amounts received from examination	22
Statement No. 13.	Fees from various state officers	23
Statement No. 14.	Taxes paid by insurance companies	24
Statement No. 15.	Contingent funds	30
Statement No. 16.	State aid to county and district agricultural societies	46
Statement No. 17.	Farmers institutes, warrants issued	48
Statement No. 18.	Miscellaneous expenditures under section 164 of code	50
Statement No. 19	Miscellaneous expenditures under section 165 of code	53
Statement No. 20.	Miscellaneous expenditures under section 36 of code	66
Statement No. 21.	Miscellaneous expenditures express, freight and cartage	67
Statement No. 22.	Gray uniforms for second and third Iowa infantry	70
Statement No. 23.	Balance belonging to state in hands of county treasurers	71
Statement No 24.	Balance due the state from counties	74
Statement No. 25.	Delinquent state and university taxes	77
Statement No 26.	Assets of permanent school fund	80
Statement No 27.	Condition of school fund	81
Statement No 28.	Description of real estate held for school fund	8
Statement No. 29.	Assets of permanent school fund showing notes and mortgages unpaid	84
Statement No 30	Amount due from revenue to school fund	85
Statement No. 31.	Real estate and notes belonging to general revenue	85
Statement No. 32.	School fund apportionment September, 1905	86
Statement No 33.	School fund apportionment March, 1905	89
Statement No. 34	Transfer of permanent school fund	92
Statement No 35	Assessment of express companies, 1906	93
Statement No. 36	Assessment of all property, 1906	94
Statement No. 36.	Part 1. Assessment of personal property other than live stock, 1906	100
Statement No. 36.	Part 2 Assessment live stock, 1906	102
Recapitulation of assessment of all personal property for		121

PAGE

Statement No. 37. Assessment of real and personal property for 37 years.... 125
Statement No. 38. Assessment and average value of live stock for 37 years.. 126
Statement No. 39. State and local taxes, 1905..... 127
Statement No. 40. Distribution of codes by secretary of state 136
Statement No. 41. Receipts and disbursements of general revenue from July 1, 1893, to July 1, 1906..... 138
Statement No. 42. Cost of institutions under board of control..... 139
Statement No. 43. Cost of education institutions..... 140
Statement No. 44. General state revenue for each biennial period from July 1, 1893, to July 1. 1906..... 141
Statement No. 45. Indebtedness of state on January 1st of each calendar year from 1847..... 142

REPORT OF THE AUDITOR OF STATE.

DES MOINES, IOWA, October 24, 1906.

HON. ALBERT B. CUMMINS,
Governor of Iowa.

SIR:—

In accordance with the provisions of Section 122 of the Code and Chapter 5, Acts of the Thirty-first General Assembly, I have the honor to submit my report as Auditor of State for the year ending June 30, 1906.

REVENUE AND TAXATION.

The receipts from all sources paid into the general revenue for the year ending June 30, 1905, were $3,426,788.00; and the receipts for the year ending June 30, 1906, amount to $3,466,150.00, which shows an increase in receipts of $39,362.00.

At the close of the last biennial period, after deducting all outstanding warrants, there was a balance in the treasury of $1,302,542.00. At the end of the fiscal year just closed, after like deduction was made, the balance was $911,822.24, showing a decrease of $390,719.76. This decrease in the balance in the treasury added to the increase in receipts $39,362.00, shows a total increase in expenditures of $430,082.00, which increase is fully accounted for by a liberal increase in appropriations by the Thirtieth and Thirty-first General Assemblies, as shown in comparative statement No. 44 of expenditures.

ESTIMATED RECEIPTS.

Statement No. 4 shows my estimate of the receipts for the next biennial period, amounting to $6,872,200.00, which is based upon a levy sufficient to produce $2,000,000.00 per year from taxation, and such additional receipts from other sources as the

past and future seem to justify. I believe this estimate is conservative, but do not think it would be prudent or safe to anticipate more. The estimated receipts, as shown above, added to the amount in the hands of the State Treasurer on the 1st day of July of the present year, namely, $1,074,788.31, makes the total available resources of the State for the next biennial period $7,946,988.00, from which, however, should be deducted $1,223,-174.00, being the amount of the extraordinary appropriations of the Thirtieth and Thirty-first General Assemblies, yet undrawn, which are liabilities and must be met, and which would leave the net available resources of the State for the next biennial period $6,723,814.00.

ESTIMATED EXPENDITURES.

Statement No. 5 shows my estimate of the expenditures of the State for the next biennial period, and is based upon the present general laws and the expenditures during the last fiscal period, and amounts to $5,957,832.00. This does not include any special or extraordinary appropriations which may be made by the Thirty-second General Assembly. By deducting this from the probable available resources of the period ending June 30, 1909, as shown above, namely, $6,723,814.00, we find the probable available amount for extraordinary appropriations by the Thirty-second General Assembly to be in round numbers $800,000.00.

COUNTY ACCOUNTS.

In my report of last year I dwelt at some length upon the question of accounts between the counties and the state. I am pleased to say that in general the condition of these accounts is better at the present time than one year ago and much better than it had been previous to that time, but there is still room for improvement and in my judgment there is an existing necessity for a checking of these accounts according to some regularly established system.

The last session of the General Assembly enacted a law providing for a definite time and manner for reimbursing the state for maintenance of patients at our eleemosynary institutions and providing that where special levies had not been made for meeting these expenses they should be paid from the general fund of the county. It is believed that this law will prove a

satisfactory solution to the difficulty mentioned in my former report with reference to these accounts.

The legislature also enacted a law providing for the examination of municipal accounts and authorizing me to appoint a commission, whose duty it should be to recommend a form for books and blanks upon which to keep and report municipal accounts. I have appointed as members of that commission the following persons:

Harry F. Gross, Ex-city Treasurer, Des Moines.

Frank T. True, City Treasurer, Council Bluffs.

W. P. Fitch, Ex-city Clerk and at present superintendent of the city water works, Mason City.

W. E. True, City Clerk, Sioux City.

F. H. Munger, City Clerk, Waverly.

Louis Fessler, City Clerk, Fort Dodge.

Frank C. Norton, City Clerk, Burlington.

I have also appointed Mr. George E. Pennell of Atlantic, Iowa, as examiner of municipal accounts.

It is my judgment that the law should be extended so as to include the examination of county accounts, especially the accounts with the State, and I recommend that such legislation be enacted by the next session of the General Assembly. The reasons to be assigned in support of this petition are numerous, but a few of them will be sufficient to justify the position taken. The legislature, by a contingent appropriation, has made it possible for this department to make a limited checking of the accounts between the counties and the state. Mr. J. F. Wall, chief clerk of the revenue department, has devoted some time to this work and has found that there is great lack of uniformity in the methods of bookkeeping employed by the different county officials and that in many instances discrepancies arising between the counties and the state can only be adjusted by personal visitation. He has also found that in some counties the permanent school fund is in a very unsatisfactory condition. Last year he found 80 acres of land in each of two counties which belonged to the school fund of the state and the existence of which was not known to this department. This year he found in another county 40 acres of land belonging to the school fund of which no record appeared in this office and the existence of which we knew nothing. He also found that in some counties there exists losses to the school fund dating in one instance back to 1856, which have not yet been made good by the counties as required by law.

BUILDING AND LOAN ASSOCIATIONS.

There is little to be said concerning building and loan associations different from that which appears in my report of last year. With few exceptions, the domestic associations are closing up their business or liquidating according to the statute. There are 11 domestic and 46 domestic local associations reporting to this department. Since my last report, the Iowa Savings and Loan association of this city, has voted to liquidate and is liquidating according to a plan submitted to and approved by the executive council. The following named associations have wound up their business and gone out of existence:

Algona Deposit and Loan Association, Algona.
Hawkeye Savings and Loan Association, Des Moines.
National Building and Savings Association, Boone.
Germania Savings and Loan Association, Clinton.

The assets of the Iowa Central Building and Loan Association, the affairs of which were being closed up under my direction, have all been converted into cash and after the payment of all expenses there remained $45,000 for distribution among the stockholders of the association.

LOAN AND TRUST COMPANIES.

In my last report I called attention to the need of legislation affecting loan and trust companies. Several bills were presented to the last session of the General Assembly, none of which were enacted into law. There are 33 loan and trust companies in the state, many of which are, I might say, doing business blindly, not because they have any desire to disregard the law or to escape proper regulation, but because no law has been enacted with special reference to that business. I cannot too strongly emphasize the necessity for wise and judicious legislation with reference to this class of companies. The business when properly regulated and controlled is as legitimate as banking or other business and is of such importance that legislation with reference to it ought not to be further delayed. n my last report I stated in this connection:

"I feel that I cannot too strongly urge the necessity for legis lation with regard to this class of companies."

Circumstances are such that if I knew how to use stronger and more definite language bearing on the subject, I should feel justified in doing so. Surely the importance of this subject is not clearly understood or we should have had proper legislation before this.

INSURANCE COMPANIES.

The ordinary tables and data with regard to insurance companies will appear in this report, but I deem comment with regard to the same as being unnecessary since I have dwelt at considerable length upon the subject in my reports on insurance.

BANKS.

I am pleased to announce that the condition of the banks of this state seems to be exceptionally good at this time, During the last year there has been but one failure, that of a bank with only $25,000 capital and with but small deposits so that any loss that might be sustained in comparison with the vast amount of business done by the incorporated banks of this state is almost infinitesimal. There are now 499 savings banks reporting to this department, 252 state banks and 25 loan and trust companies. During the last year 66 savings banks and 11 state banks have been organized. The banks and loan and trust companies reporting to this department possess a combined capital of $25,699,800.00 with deposits of $169,609,746.76, showing an increase of capital over that of one year ago of $1,603,000.00 and an increase of deposits of $23,115,987.47. The last session of the General Assembly enacted several laws with reference to banks, all of which, in my judgment, will prove to be very beneficial. There is one in particular that I regard as being of special importance that is, a law providing that the committee from the board of directors, as provided in Section 1871 of the Code, shall make and report two examinations of the affairs of the bank to this department each year. This will supplement the examination made by the bank examiner and in my judgment will prove to be of great benefit to the banking interests of the state in general.

In this connection I want to repeat a recommendation which I made in my biennial report of 1903 to the effect that we ought

to provide and publish an annual report on banking. The present form which appears in the Auditor's Biennial Report is very unsatisfactory and in my judgment of little value. I believe that a law should be enacted providing for an annual report and for the publication of a bulletin containing such facts as seems to be of interest to the public and to the banks following each quarterly call.

This report includes but a single year, that is from July 1905 to July 1906. By reason of the change to biennial instead of annual elections in the state, the biennial fiscal period is made to begin with July 1st of the even numbered years instead of the odd numbered years and in order to effect the change it became necessary that this report should comprise a single year's business.

All of which is very respectfully submitted.

B. F. CARROLL,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period ending June 30, 1905, including agricultural college mortgage bonds was $2,126,647.41, belonging to the several funds as follows:

General revenue	$ 1 375.032 27
Agricultural college endowment fund	672,645 89
Special state university fund	44,265 40
Special agricultural college fund	33,931.99
Special state normal school fund	767.86
Temporary school fund	4 00
Total	$ 2,126,647 41

The amount received from all sources during the year ending June 30, 1906 was $3,895,715.67, which was distributed in the several funds as follows:

General revenue	$ 3,466.150 60
Special university tax	127,178.58
Special agricultural college tax	127,161 07
Special state normal school tax	63,546 00
Agricultural college endowment fund	80 644.08
Agricultural college additional endowment fund	25,000 00
Permanent school fund	5,000.00
Temporary school fund	735 28
Total	$ 3,895,715.67

The receipts being added to the balances on hand June 30, 1905 as shown above makes $6,022,363.08, as the amount to be accounted for. The disbursements during the year ending June 30, 1906, were as follows:

General revenue	$ 3,766.394.62
Special university tax	130 000 00
Special agricultural college tax	117 005 91
Special state normal school tax	45,000.00
Agricultural college endowment fund	76,500 00
Permanent school fund	5,000 00
Temporary school fund	739 28
Agricultural college additional endowment fund	25 000 00
Total	$ 4,165,639.81

Leaving a balance in the treasury June 30, 1906 of $1,856,-728.27, belonging to the several funds as follows:

General revenue	$ 1,074,788 31
Agricultural college endowment fund bonds	677,000 00
Agricultural college endowment fund cash	80 97
Special state university fund	41.443 98
Special Iowa state college fund	44.087 15
Special state normal school fund	19,313 86
Total	1,856,723.27

STATEMENT No. 1.

Showing Receipts and Disbursements During the Year Ending June 30, 1906.

RECEIPTS.

General state revenue tax	$ 1,968,152 68
Interest on delinquent taxes	10,929.97
Sale of laws by county auditors	1,304.85
Sale of laws by secretary of state	521.90
Insane and inebriate from counties	467,111.99
Blind from counties	441 89
Deaf from counties	765.29
Feeble minded from counties	17,196 02
Orphans' home from counties	15,466.57
Fees from auditor of state insurance	56,388.50
Fees from auditor of state building and loan	340 00
Fees from auditor of state bank examiners	12,645.00
Fees to cover expense of building and loan examinations	611.38
Fees to cover expense of insurance examinations	4,847.20
Fees from dairy commissioner	889 00
Fees from clerk of supreme court	2,924 10
Fees from secretary of state	147,672.28
Fees from superintendent of public instruction	1,824 50
Fees from state entomologist	818.50
Fees from pharmacy commission	34,671 50
Fees from board of medical examiners	6,470.00
Fees from board of health embalmers' department	1,164.00
Fees from board of dental examiners	1,443.00
Fees from board of veterinary medical examiners	1,085.00
Fees from itinerant physicians' license	2,500 00
From state officer and employees, rebate on mileage	1,843.51
Insurance tax	299,909.87
Collateral inheritance tax	190,747.62
Equipment car company tax	6,996 31
Contract labor Ft. Madison	46,338.25
Contract labor Anamosa	3,115.41
Board U. S. prisoners Anamosa	276.65
U. S aid soldiers' home	66,641.71
Mine inspector, board of examiners	314.00
Interest on average daily deposits in banks	19,416.87
Transfer from temporary school fund	739.28
Sale of Islands in river channels	5,225.66
Sale of stores, St. Louis exposition.	3.00
Refunds and sales by T. E. McCurdy, custodian	1,426.10
Support of state patients in state institutions	535.90
Refunds by adjutant general	3,941.41
Sale of Geological Reports and Specimens	85.42
Refunds by institutions under board of control.	2,493.93
J. C. Crockett, refund supreme court contingent fund	82.80
Chas. W. Mullan, attorney general refund traveling expense	20.50
A. B. Cummins, refund Governer's contingent fund	47.50
Refund miscellaneous code 165	1.60
J. T. Hume, refund lost stores militia	50
Refund State Library Historical Department	21.38
Penitentiary at Anamosa support	9,537.81
Penitentiary at Anamosa, books and periodicals	1,441.13

Penitentiary at Anamosa, lectures and entertainment	$ 160.12
Penitentiary at Ft. Madison, support	1,519.54
Penitentiary at Ft. Madison, books and periodicals	1 048 76
Penitentiary at Ft. Madison, lectures and entertainment	116 49
Hospital for insane, Cherokee, support	3,749 06
Hospital for insane, Clarinda, support	5,379 36
School for deaf, Council Bluffs, support	3,756.49
Orphan's Home, Davenport support	2,427.35
Industrial school for Boys, Eldora, support	3,494.33
Institution for Feeble Minded, Glenwood, support	2,431.74
Hospital for Insane, Independence, support	4,160.21
Hospital for Inebriates, Knoxville, support	914 41
Marshalltown Soldiers' Home support	2 526.74
Industrial School for Girls, Mitchellville support	95.02
Hospital for insane, Mt Pleasant support	12,443.95
College for blind support	2,076 07
College for blind, improvements	431.53
Total receipts from all sources	$ 3,466 150.66
Balance on hand July 1, 1905	1,375,032.23
Total to be accounted for	$ 4,841,182 97

DISBURSEMENTS.

Redemption of auditor's warrants	$ 3.766,394 62
Balance cash in treasury June 30, 1906	1,074,788.31
Total	$ 4,841,182.93

SPECIAL UNIVERSITY TAX.

Balance on hand July 1, 1905	$ 44 265 40
Received from state tax .2 mills	127 178 58
Total	$ 171,443.98

DISBURSEMENTS.

Redemption of auditor's warrants	$ 130,000.00
Balance in treasury June 30, 1906	41,443.98
Total	$ 171,443 98

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1905	$ 669,400 08
Amount cash in treasury June 30, 1905	3,245.89
Amount received from sale of lands etc., during year	80,944.00
Total	$ 753,589 97

DISBURSEMENTS.

Amount disbursed to Herman Knapp treasurer	$ 76,500.00
Cash in treasury June 30, 1906	89.97
Mortgage bonds in treasury June 30, 1906	677,000.00
Total	$ 753,589.97

AGRICULTURAL COLLEGE ADDITIONAL ENDOWMENT FUND.

Amount received from United States government	$ 25,000.00
Amount disbursed to Herman Knapp treasurer	$ 25,000.00

SPECIAL IOWA STATE COLLEGE TAX.

Balance on hand June 30, 1905	$ 33,931.99
Amount received from state tax .2 mill levy	127,161.07
Total	$ 161,093.06

DISBURSEMENTS.

Redemption of auditor's warrants	$ 117,005.91
Balance in treasury June 30, 1906	44,087.15
Total	$ 161,093.06

SPECIAL STATE NORMAL SCHOOL TAX.

Balance on hand July 1, 1905	$ 767.86
Received from state tax. 1 mill levy	63,546.00
Total	$ 64,313.86

DISBURSEMENTS.

Redemption of auditors' warrants	$ 45,000.00
Balance in treasury June 30, 1906	19,313.86
Total	$ 64,313.86

PERMANENT SCHOOL FUND.

Amount received by state treasurer	$ 5,000.00

DISBURSEMENTS.

Transfered to counties by treasurer of state	$ 5,000.00

TEMPORARY SCHOOL FUND.

Balance on hand June 30, 1905	$ 4.00
Received from interest on state bonds	735.28
Total	$ 739.28

DISBURSEMENTS.

Amount apportioned to counties	$ 739.28

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1906.

General revenue	$ 1,074,788.31
Agricultural college endowment fund bonds	677,000.00
Agricultural college endowment fund cash	89.97
Special University fund	41,443.98
Special Iowa State College fund	44,087.15
Special State Normal School fund	19,313 86
Total	$ 1,856,723.27

STATEMENT No. 2.

Showing the Amount of Warrants Issued and to what Charged during the Year Ending June 30, 1906.

Adjutant general, salary	$ 2,000.08
Adjutant general, assistant's salary	1,500.00
Adjutant general, record clerk's salary	1,200.00
Adjutant general, storage	712 22
Attorney general, salary	4,000.04
Attorney general, assistant's salary	1,800 00
Attorney general, clerk's salary	900 00
Attorney general, contingent expense	746.55
Attorney general, traveling expense	156 02
Auditor of state, salary	2,200.04
Auditor of state, salary, member of executive council	800.08
Auditor of state. deputy's salary	1 500.00
Auditor of state, insurance examiner's salary	2,000.01
Auditor of state, insurance examiner's assistants and expense	6,061 07
Auditor of state, clerks	9,370.11
Auditor of state, extra clerks	1,826.55
Auditor of state, bank examiner's salaries and expenses	11,020.20
Auditor of state, building and loan examinations	640.74
Iowa college of agriculture and mechanic arts, financial agent's salary and expenses	1,565 01
Iowa college of agriculture and mechanic arts, support, contingent and repair	173,708 32
Iowa college of agriculture and mechanic arts, purchase of land and improvement	134,930.62
Iowa college of agriculture and mechanic arts, trustees, per diem and expense	3,425.50
Agricultural societies	15,066.47
Board of control, members' and secretary's salaries	10,741.75
Board of control, architect's salary and expense	3,619.78
Board of control, clerks	6,648 32
Board of control, expense	2,631.04
Board of control, state agent and inspection expense	2,804.61
Board of control, tuberculosis investigation and quarterly conference	598.29
Benedict home	3,332 42
Board of educational examiners	1,518.40
Board of health	6,064.41
Board of medical examiners	5,476.86
Bacteriological laboratory	4,156.34
Board of dental examiners	1,999 12
Board of veterinary medical examiners	892.81
Clerk of supreme court, salary	2,200.04
Clerk of supreme court, deputy's salary	1,500 00
Clerk of supreme court, clerk's salaries	2,820.00
Commissioner of labor, salary	1,500 00
Commissioner of labor, deputy's salary	1,200.00
Commissioner of labor, factory inspector	1,200 00
Commissioner of labor, clerk	780.00
Commissioner of labor, expense	1,445.28

Custodian, salary	$ 1,500.00
Custodian, expense	25,562.53
Capitol commission, permanent repairs	110,761 90
Collateral inheritance tax, refund	62.47
Collateral inheritance tax, court costs	88.68
Collateral inheritance tax, enforcement fund	9,314.95
Census for 1905, expense	11,006.18
Dairy commissioner, salary	1,500.00
Dairy commissioner, deputys' salaries	3,535.49
Dairy commissioner, expense	5,024 95
Department of agriculture; secretary & assistant's salaries	2,400.00
Department of agriculture; finance committee	137 35
Dubuque rescue home;	609 18
Iowa department of the G. A. R	747.83
Salaries of judges of district courts	185,503.00
Executive council; secretary and clerks' salaries	5,158.16
Executive council; expense	1,013.56
Executive council; expert accountant	1,514 50
Executive council; expense in re-surveying lake beds	2,523.55
Engraving, plates and cuts	2,569.64
Farmers' institutes	5,635.86
Fish and game warden's salary, protection of fish and game	6,347.42
Florence Crittenton home	495.89
Freight. express and cartage	6,198.45
General assembly, thirty first; member's salaries	82,500.00
General assembly, thirty first; employees	50,908.90
General assembly, thirty first; mileage, traveling expense, etc	3,106 88
General assembly, thirty first; chaplains	675.00
General assembly, thirty first; senate file No. 139	2,500.00
General assembly, thirty first; house file No. 146	852.00
General assembly, thirty first; house file No. 344	495.00
General assembly, thirty first; senate file No. 111	750 00
General assembly, thirty first; chapter 200 section 1 laws 30 G. A	300.00
Governor of state; salary and house rent	5,600 08
Governor of state; salary, member of executive council	800.08
Governor of state; private secretary clerks and contingent	8,567.15
Governor of state; payment of council	1,747 30
Governor of state; return of fugitives	3,965 59
Governor of state; arrest of murderers	300.00
Governor of state; return of paroled prisoners	209 29
Geological survey; salaries and expenses	6,366 69
Grey uniforms	28.50
Historical Department; curator and clerks	6 080 04
Historical library and museum (consolidated)	10,027.73
Historical society; support	9,375 00
Horticultural society; support	4,000.00
Historical building; completing and furnishing	82,486.21
Insane; capture and return of escaped	639.90
Insane; Non resident	323 63
Inebriates; return and transportation of	56.15
Iowa library commission:	
Iowa libraay commission; secretary and clerks' salaries	2,655.00
Iowa library commission; traveling expense	750 88
Iowa library commission; general expense	2,477.90
Interest on school fund loans	735 28
Iowa weather and crop service	2,594.83
Investigation of the management of state educational institutions and intermediate sentences and Elmira reformatory system	2,592 11
Iowa national guard; permanent camp ground	409.64
Insurance commission	2,238.27
Louisiana purchase exposition expense	2,704.41
Mine inspectors; salaries	4,500 00

Mine inspectors; expense	$ 1,631 09
Mine inspectors; clerk	780 00
Mine inspectors; board of examiners (code 2480)	393.96
Mine inspectors; board of examiners (chapter 82 section 3 laws of 28th G. A.)	2,142.74
Militia	70,539 04
Mail carrier	1,200.00
Miscellaneous expense; (code No. 36)	281,98
Miscellaneous expense; (code No. 165)	67,262 90
Miscellaneous expense; (code No. 164)	5,080 85
Monuments; Shiloh, Lookout Mountain, Vicksburg & Andersonville	39,316 95
Oil inspection	28,719 72
Pharmacy commission	7 595.67
Publishing notice of pardons	216.47
Railroad commissioners and secretaries salaries	8 100.12
Railroad commissoners clerks	2,265 00
Railroad commissioners general expense	273.62
Railroad commissioners traveling expense	695.85
Railroad commissioners maps	1,510.00
Refund of lake bed leases	75 00
Refund account of sale of abandoned river channels	620.50
Relief of Hull and Metz	600.00
State library; salaries	8,283 72
State library; law department	2,500.00
Secretary of state; salary	2.200 04
Secretary of state; salary, member of executive council	800 08
Secretary of state; deputy's salary	1,500.00
Secretary of state; clerk hire	10,870.35
Secretary of state; indexing journals	250 00
Superintendent public instruction; salary	2,200.04
Superintendent public instruction; deputy's salary	1,500.00
Superintendent public instruction; clerk hire	2,260 00
Superintendent public instruction; traveling expense	300.00
Superintendent public instruction; school journal	98 50
Supe intendent of public weights and measures	50 00
Judges of supreme court; salaries	31,000 16
Supreme court; bailiff, messenger, etc	1,026 00
Supreme court; contingent	1 761 05
Supreme court; reporter and reporter's clerks salaries	2,460.00
State binding	23,013.30
State printing	42,696 32
State University; support, contingent and supplies	217 375 00
State University; land and improvements	75,000.00
State University; Regents, per diem and expense	956.00
State Normal School; support and contingent	129 799.01
State Normal School; grading and paving walks	1.500 00
State Normal School; board of trustees	974.00
State Entomologist	844 99
State square proceeds; investing of same	5,936.50
Sundry appropriations; house file No 10 31st G. A	136 00
Sundry appropriations; senate file No. 99 31st G. A	85.30
Sundry appropriations; senate file No. 358 31st G A	2,942.62
Sundry appropriations; house file No. 177 31st G. A	54 81
Treasurer of state; salary	2,200.04
Treasurer of state; salary, member of executive council	800 08
Treasurer of state; deputy and clerk's salaries	6,547.47
Treasurer of state; treasurer and deputy's bond	2,000.00
Teachers institutes	4,850 00
Transportation of orphans to home	26.25
Veterinary surgeon	7,346 55

INSTITUTIONS UNDER BOARD OF CONTROL.

Anamosa Penitentiary:	
Support and support of warden	$ 53,134 30
Officers and guards	43,485.96
Books, periodicals and lectures and entertainments	1,216.13
Transportation of discharged convicts	744.68
Contingent and repairs	3,699.40
Improvements and supplies	35,483 36
Cherokee Hospital for Insane:	
Support	130,714.27
Books and periodicals	22.43
Contingent and repairs	6,908.98
Stereopticon	156.70
Improvements	30,904.64
Clarinda Hospital for Insane:	
Support	148,613,90
Contingent and repairs	7,779.13
Improvements	20,236.41
Council Bluffs School for the Deaf:	
Support	60,252 51
Library books and papers	553.16
Contingent and repairs	171 99
Improvements	109,987.68
Davenport Soldiers' Orphan Home:	
Support	70,231.70
Books and magazines	130.82
Contingent and repairs	1,986.83
Improvements	15,400 40
Eldora Industrial School for Boys:	
Support	62,410.21
Lectures and entertainments	10.70
Purchase of cows and horses	865.00
Library books and magazines	151.65
Contingent and repairs	747.51
Improvements	14,822.58
Ft. Madison Penitentary:	
Support	65,682 92
Officers and guards	50,910 01
Books, periodicals, lectures and entertainments	1,852.76
Wardens' house fund	32.63
Support of warden	250.00
Transportation of discharged convicts	1,438 01
Contingent and repairs	4,020.70
Improvements	20,711.81
Glenwood Institution for Feeble Minded:	
Support	167,507.51
Purchase of land	900 00
Contingent and repairs	2,470 90
Improvements	54,037 72
Independence Hospital for Insane:	
Support	159,321.71
Contingent and repairs	1,463.88
Improvements	12,557.98
Knoxville Hospital for Inebriates:	
Establishing	91,208.53
Support	21,812 96
Closing home	465.57
Transportation of patients	691.25
Marshalltown Soldier's Home:	
Support	150,630 41
Improvements	4,817.54

Mitchellville Industrial School for Girls:	
Support	$ 33,858 17
Library and periodicals	228.72
Contingent and repair	550 71
Chaplain	135.00
Dental fund	15.50
Purchase of horses	432 00
Improvements	2,929.49
Mt. Pleasant Hospital for Insane:	
Support	170,481.97
Library books and magazines	134.31
Purchase of cows	42.73
Contingent and repairs	3 905.85
Improvements	9,259.15
Vinton College for Blind:	
Support	32,838.45
Occulist	100.00
Improvements	1.145 00
Total warrants issued from July 1, 1905 to July 1, 1906	$ 3,856 870 64
Warrants outstandings, July 1, 1905	72,490 05
Total	$ 3,929,360.69
Warrants redeemed from July 1, 1905 to July 1, 1906	3,7 6,394.62
Warrants outstanding, July 1, 1906	162 966 07
Total	$ 3 929,360,69

STATEMENT NO. 3.

MISCELLANEOUS ITEMS.

WARRANTS-SPECIAL UNIVERSITY.

Warrants outstanding June 30, 1905		
Warrants issued from July 1, 1905 to June 30, 1906	$	130,000.00
Warrants redeemed from July 1, 1905 to June 30, 1906		130,000.00
Warrants outstanding June 30, 1906		

WARRANTS—SPECIAL AGRICULTURAL COLLEGE.

Warrants outstanding June 30, 1905		
Warrants issued from July 1, 1905 to June 30, 1906	$	117,005.91
Warrants redeemed from July 1, 1905 to June 30, 1906		117,005.91
Warrants outstanding June 30, 1906		

WARRANTS—SPECIAL NORMAL SCHOOL.

Warrants outstanding June 30, 1905		
Warrants issued from July 1, 1905 to June 30, 1906	$	45,000.00
Warrants redeemed from July 1, 1905 to June 30, 1906		45,000.00
Warrants outstanding June 30, 1906		

HOSPITALS FOR INSANE AND INEBRIATES.

The superintendents have certified to this office quarterly the amount of board and clothing under section 2292 code of 1897 as follows:

Mount Pleasant	$	148,999.04
Independence		152,448.50
Clarinda		137,564.40
Cherokee		122,261.47
Knoxville		8,592.85
Total	$	569,866.26

Warrants have been drawn on account of support for Insane and Inebriates under section 2257 of the code and section 43, chapter 118, laws of the Twenty-seventh General Assembly and section 20, chapter 80, laws of the Thirtieth General Assembly on requisitions from the Board of Control from July 1, 1905 to June 30, 1906 inclusive.

Warrants, Mt. Pleasant	$	170,481 97
Warrants, Independence		159,321 71
Warrants, Clarinda		148,613 90
Warrants, Cherokee		130,714.27
Warrants, Knoxville		21,812 99
Total	$	630,941 81

Of the above amount paid for support of the Insane and Inebriates $49,780 75 was for support of state patients or those without any known residence $12,246.05 for excess expense of county patients at Cherokee under section 1, chapter 157, laws of the Twenty-ninth General Assembly and $2,148.36 for excess expense of county patients at Knoxville under section 11, chapter, 80, laws of the Thirtieth General Assembly,

The Superintendent of the Soldiers' Orphans' Home at Davenport has certified to this office monthly the sum of $29.841.56 for support of indigent children under section 2687 and 2692 of the code of this amount $16,494.78 for excess support above amount paid by counties as provided by section 2, chapter 106, laws of the Thirtieth General Assembly.

STATEMENT No. 4.

Showing the Estimated Receipts of General Revenue for Fiscal Period Beginning July 1, 1907 and Ending June 30, 1909.

From state tax 3.2 mills to be collected in last six months of 1907	$ 900,000
From state tax 3 mills to be collected in 1908	2,000,000
From state tax to be collected first six months of 1909	1,000,000
From state tax on railway equipment companies—42 mills	14,000
From interest on taxes (delinquent)	22,000
From sale of laws	3,500
From insurance companies for taxes	600,000
From penitentiaries—labor of convicts	100,000
From auditor of state—fees	150,000
From secretary of state—fees	250,000
From clerk of supreme court—fees	6,000
From superintendent public instruction fees	4,000
From counties for support of insane	950,000
From counties for support of blind-clothing account	1,000
From counties for support of feeble-minded—clothing account	35,000
From counties for support of deaf—clothing account	1,500
From counties for support of Orphans' Home	30,000
From United States aid to Soldiers' Home	135,000
From dairy commissioner's licenses	2,000
From pharmacy commissioner's fees	70,000
From itinerant physician's licenses	5,000
From collateral inheritance tax	400,000
From institutions under board of control—sale of products	110 000
From gate receipts at penitentiaries	5,500
From board of medical examiners' fees	13 000
From board of health fees	2,200
From board of dental examiners' fees	3 000
From board of examiners mine inspectors' fees	1,000
From board of veterinary medical examiners' fees	2 000
From state entomologist fees	1,500
From interest on average daily deposits in banks	40,000
From miscellaneous sources	15,000
Total	$ 6 872,200

STATEMENT No. 5.

Estimated expenditures for the fiscal period beginning July 1, 1907, and ending June 30, 1909, being such only as are contemplated by existing laws and exclusive of any extraordinary appropriations that may be made by the General Assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for that purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to July 1, 1909. All estimates for clerks' fund, Governor's contingent fund, and Railroad Commissioner's expense fund are made in accordance with Joint Resolution No. 5 passed by the Thirty-first General Assembly together with a few slight additions.

Accounts.	Estimated Expenditures.	
Adjutant-general, salary	$ 4 000 00	
Adjutant-general, record clerk's salary	2 400 00	
Adjutant-general, assistant's salary	2 400 00	
Adjutant-general, storage	1,500 00	
Attorney-general, salary	8 000.00	
Attorney-general, legal assistant's salary	3,600 00	
Attorney general, clerk's fund	1 800 00	
Attorney general, extra clerk and contingent	1.500 00	
Attorney-general, traveling expense	500 00	
Auditor of state, salary	4 400 00	
Auditor of state, executive council	1 600 00	
Auditor of state, deputy's salary	3,000 00	
Auditor of state, state bank examiners' salary and expense	23 000 00	General law
Auditor of state, insurance examiner	4 000 00	General law
Auditor of state, clerk's fund	22,500.00	
Auditor of state, extra clerk and contingent fund	6 000 00	
Auditor of state, Building and loan examiners	1 300.00	General law
Auditor of state, insurance examiner's expense and assistant's per diem and expense	14 000 00	General law
Boys and girls home	800.00	
Board of control and secretary's salary	22,000 00	
Board of control, architect's salary	6 000.00	
Board of control, architect's traveling expense and draftman	1 500 00	
Board of control, miscellaneous expense	5,500 00	
Board of control, clerk's fund	15,000.00	
Board of control, quarterly conference fund	500.00	
Board of control, inspection of private and county insane asylums	2 500.00	
Board of control, state agent, per diem and expense	6 000.00	
Benedict Home	2 200 00	
Clerk of supreme court, salary	4 400.00	
Clerk of supreme court, deputy's salary	3 000 00	
Clerk supreme court, clerk's fund	5 800.00	
Commissioner of labor statistics, salary	3 000 00	
Commissioner of labor statistics, factory inspector	2 400.00	
Commissioner of labor statistics, deputy-salary	2,400 00	
Commissioner of labor statistics, clerk's fund	1 560 00	
Commissioner of labor statistics, expenses	3,000.00	General law
Commissioner of pharmacy and secretary per diem and expense	15.290 00	General law
Curator, salary	3,200 00	

STATEMENT No. 5—CONTINUED.

Accounts.	Estimated Expenditures.	
Custodian of public property, salary	$ 3 000 00	
Custodian of public property, expense	52 800 00	
Dubuque Rescue Home	800 00	
Dairy commissioner, salary	3 000.00	
Dairy commissioner, deputy and two assistants, salary	7,200 00	
Dairy commissioner, expense	10 000 00	
Department of agriculture, finance committee	300.00	
District judges salary (fifty-three judges)	371,000 00	
Department of agriculture, secretary and assistant's salary	4,800 00	
Fish and game warden's salary	2,400 00	
Fish and game warden's expense	10,000 00	
Fish and game warden's assistant's salary	720 00	
Florence Crittenton Home	800.00	
Governor's salary and home rent	11,200.00	
Governor's executive council	1,600 00	
Governor's private secretary	3,000.00	
Governor's clerks' fund	13,200.00	
Governor's contingent fund	4 000.00	
Governor's contingent fund to pay council	2,000 00	
Governor's contingent fund, return of paroled prisoners	1 500 00	
G A R. Department	1,500 00	
State librarian and assistants' salaries	11,400 00	
State librarian, clerk's fund	800.00	
State librarian, cataloging, janitor, etc	4,880.00	
State mine inspector's, salaries	9 000 00	
State mine inspector's, clerk's fund	1,560.00	
State mine inspector's, expenses	4,500 00	General law
State mine inspector's, board of examiners	800 00	
State mine foreman, board of examiners	4 500 00	
Railroad commissioners and secretary's salaries	16,200 00	
Railroad commissioners, clerk's fund and expense	8,000.00	
State entomologist	1,700 00	
Secretary of state, salary	4,400.00	
Secretary of state, executive council	1,600.00	
Secretary of state, deputy salary	3,000.00	
Secretary of state, clerk's fund	21,400 00	
Secretary of state, land office clerk	3,000.00	
Superintendent public instruction, salary	4,400.00	
Superintendent public instruction, deputy salary	3,000 00	
Superintendent public instruction, clerk's fund	4,500.00	
Superintendent public instruction, traveling expense	600 00	
Superintendent public instruction, school journals	200.00	
Superintendent of weights and measures	100 00	
Supreme court judges, salaries (six judges)	72,000 00	
Supreme court, contingent fund	4,000.00	
Supreme court, bailiff's salary, messengers and stenographers	12,400 00	
Supreme court, reporter's salary	3,600 00	
Supreme court, reporter's, clerk's salary	1,440.00	
Treasurer of state, salary	4,400.00	
Treasurer of state, executive council	1,600.00	
Treasurer of state, deputy salary	3,000.00	
Treasurer of state and deputy, bond fund	2,000 00	
Treasurer of state, clerk's fund	11,500.00	
Veterinary surgeon, per diem and expenses	15,000 00	
Agricultural college, general improvement, current expenses and additional support	388,000.00	
Agricultural college, trustees, per diem and expenses	7,000 00	General law
Agricultural societies	30.000 00	General law
Arrest of fugitives	8,000 00	
Board of dental examiners	4,000 00	General law
Board of control support and ordinary expense state institutions (except educational)	3,000,000.00	
Board of educational examiners	3,000.00	General law
Bacteriological laboratory	9,000 00	General law
Board of health	7,000.00	General law
Board of medical examiners	12,000.00	General law
Binder state	47,000 00	General law
Board of veterinary medical examiners	2,000.00	General law
Collateral inheritance tax, enforcement fund	20,000 00	General law
Collateral inheritance tax, court costs	200.00	General law
Executive council, contingent fund	2,500.00	

STATEMENT No. 5—CONTINUED.

Accounts	Estimated Expenditures.	
Executive council, clerk's fund	$ 10,500.00	
Executive council, surveying lake beds	5,000.00	General law
Executive council, expert accountant	3,200.00	General law
Engraving plates and cuts	5,000.00	General law
Farmers' institute	11,300 00	General law
Geological survey	10,000.00	
Geological survey, expense	1,000 00	
Geological survey, clerk's fund	1,800.00	
House of Good Shepherd, Dubuque	800 00	
Historical collections and library consolidated	20,000 00	
Historical department clerks' fund	9,000.00	
Historical society	15,000 00	
House of Good Shephard, Sioux City	800 00	
Interest on school bonds	1,312.00	
Horticultural Society	8,000 00	
Iowa weather service	5,400 00	
Iowa library commission, salaries and expense	12,000.00	
Iowa State University, support and current expense	426,000.00	
Iowa State University board of regents	2,000 00	General law
Iowa State Library, law department	5,000 00	
Insane patients	2,000 00	
Mail carrier fund	2,000.00	
Militia	164,000.00	
Miscellaneous freight and cartage	15,000.00	
Miscellaneous expense, code 36	1,000 00	
Miscellaneous expens , code 164	22,000.00	
Miscellaneous expense, code 165	127,500.00	
Normal school teachers	225,000.00	General law
Normal school trustees	2,000.00	General law
Oil inspector, salary and expense	57,500.00	General law
Normal School secretary	200 00	
Printer (state)	85,000 00	General law
Providential contingencies	50,000 00	
Postmaster	2,000 00	
Reward for arrest of murders	600.00	
Relief of Metz	480 00	General law
Relief of Hull	480 00	General law
State agricultural society, insurance, etc	2,000 00	
Teachers' institute	10,000 00	General law
Thirty-Third General Assembly	140,000 00	
Total	5,957 832 00	

STATEMENT NO. 6.

Showing the extraordinary appropriations of the twenty-seventh, twenty-eighth, twenty-ninth, thirtieth and thirty-first General Assemblies undrawn at the close of business June 30, 1906.

Name.	Amount.
Agriculture College	$ 109,635.06
Benedict Home	4.448 91
Board of Control, sanitarium for tuberculosis	50,000 00
Boys and Girls Home	1,650 00
Capitol Improvement Commission	20,023 85
Capitol Commission to repair fire loss	1,043 65
College for the Blind, Vinton	16 497.91
Dairy and Food Commissioner, laboratory	3,500 00
Dedication of monuments	7 500 00
Dubuque Rescue Home	1,650 00
Fish and Game Warden, expense	5,000.00
Freights, express and cartage	5,047 21
Funeral expense, Hon. D B. Henderson	178 69
Gray uniforms	761 50
Hospital for Insane, Cherokee	27,507 79
Hospital for Insane, Clarinda	25,661 93
Hospital for Insane, Independence	33,489 94
Hospital for Insane, Mt Pleasant	46,807 15
Hospital for Inebriates, Knoxville	33,021 86
Historical Building, completing	83,639 66
House of Good Shepherd, Sioux City	1.650.00
House of Good Shepherd, Dubuque	1,650 00
Institution for Feeble Minded Children, Glenwood	96,337 62
Industrial School for Boys, Eldora	22,646 81
Industrial School for Girls, Mitchellville	15,175 34
Iowa State University	103,000.00
Lookout Mountain and Missionery Ridge monuments etc	1 168 03
Miscellaneous expense, code 36	784 11
Miscellaneous expense, code 164	8 492 34
Miscellaneous expense, code 165	63,558.65
Monuments for Battlefield of Shiloh	3 519 09
Monument, Vicksburg	104,079 27
Normal School, Cedar Falls	5.250 00
Orphans' Home, Davenport	16 405 96
Penitentiary, Anamosa	50,913 41
Penitentiary, Ft Madison	38,064.59
Preservation, Public Archives	2,000.00
Providential Contingencies	25,000 00
Purchase of property adjoining Capitol	3.813 50
Railroad Commission, maps	3,200.00
Registration births and deaths	2,500 00
Secretary of State, indexing vaults	1.950 00
Semi-Centennial	750 00
School for the Deaf, Council Bluffs	86,396 82
Soldiers' Home, Marshalltown	65,400 69
Soldiers and Sailors monument	3,195 10
State Insurance Commission	7,761.73
Statue Samuel J Kirkwood	5,000.00
Twenty-seventh General Assembly, special appropriation	188 93
Thirtieth General Assembly, special appropriation	27 75
Thirty-first General Assembly, special appropriation	3,117 08
Vault crown, state auditor's office	958 00
Florence Crittenton Home	2,154 11
Total	$ 1,223,174 04

STATEMENT NO. 7.

Receipt of Tax from Freight Line and Equipment Companies.

Date.		Name of Company.	Headquarters.	Rate Mills.	Paid State Treasurer. Amt. Paid.
1905.					
July	27	The Cudahy Packing Co.	Omaha, Neb	40	$ 278.00
July	27	Consumers Ice Co	Sioux City, Ia	40	40 00
July	28	Wm. F. Jobbins	Aurora, Ill	40	1.00
July	28	Streets Western Stable Car Line	Chicago, Ill	40	132.00
July	28	Cudahy Milwaukee Refrigerator Line	Milwaukee, Wis	40	16.50
July	28	Booths Refrigerator Line	Chicago, Ill	40	2.00
July	28	Live Poultry Transportation Co.	Chicago, Ill	40	90.00
July	25	Carl S. Schwartz	St. Louis, Mo	40	40.00
July	31	Titusville Oil Works	Titusville, Pa	40	5.00
July	31	General Chemical Co	New York, N. Y	40	10.00
July	31	National Car Co	St. Albans, Vt.	40	37.50
July	31	State Line Refrigerator Car Co. Lemp. series	St. Louis, Mo	40	8.00
July	31	The American Cotton Oil Co	New York, N Y	40	12.00
July	31	Merchants Despatch Transportation Co	New York, N. Y	40	206.14
Aug.	2	St. Charles Refrigerator Despatch	DeKalb, Ill	40	100.00
Aug.	3	Mather Stock Car Co	Chicago, Ill	40	40.00
Aug.	3	Penn Refining Co	Oil City, Pa	40	20.00
Aug.	4	Union Tank Line Co	New York, N. Y	40	444.00
Aug.	5	Nelson, Morris & Co	Chicago, Ill	40	100.00
Aug.	14	Jacob Dold Packing Co	Kansas City, Mo	40	25.00
Aug.	19	Germania Refining Co	Oil City, Pa	40	14.00
Sept.	22	American Fast Freight Line Co	Chicago, Ill	40	90.00
1906.					
Jan.	12	Sante Fe Refrigerator Despatch Co	Topeka, Kans	40	325.00
Jan.	20	Cudahy Packing Co	S. Omaha, Neb	40	412.00
Jan.	24	National Car Line	Chicago, Ill	40	50.00
Jan.	24	Provision Dealers Despatch	Chicago, Ill	40	48.00
Jan.	24	Cudahy Milwaukee Refrigerator Line	Milwaukee, Wis	40	12. 0
Jan.	24	Mather Stock Car Co.	Chicago, Ill	40	27.48
Jan.	25	National Car Line	St. Albans, Vt	40	22.00
Jan.	25	Union Tank Line Co	New York, N. Y	40	668.00
Jan.	25	Streets Western Stable Car Line	Chicago, Ill	40	126.00
Jan.	26	St. Louis Refrigerator Co	St Louis, Mo	40	81.00
Jan.	26	The American Cotton Oil Co	New York, N. Y	40	12.00
Jan.	26	A. Booth & Co	Chicago, Ill	40	58.00
Jan	27	Chg., N. Y. & Boston Refrigerator Co	Chicago, Ill	40	60 00
Jan.	27	Republic Oil Co	Cleveland, Ohio	40	48.00
Jan.	29	Swift Refrigerator Transportation Co	Chicago, Ill	40	850.00
Jan.	29	Wm. F. Jobbins	Aurora, Ill	40	4.00
Jan.	31	Jacob Dold Packing Co	Kansas City, Mo	40	16.00
Feb.	2	Live Poultry Transportation Co	Chicago, Ill	40	90.00
Feb.	2	Libby, McNeill & Libby	Chicago, Ill	40	9.00
Feb.	2	Titusville Oil Works	Titusville, Pa.	40	12.00
Feb.	5	Armour Car Line	Chicago, Ill	40	1,446.00
Feb.	5	General Chemical Co	New York, N. Y	40	13.44
Feb.	5	Merchants Despatch & Transportation Co	New York, N. Y	40	223.00
Feb.	7	Cold Blast Transportation Co	Chicago, Ill	40	42.00
Feb.	10	F. J. Lewis Manufacturing Co	Rock Island, Ill	40	6.00
Feb.	12	Penn Refining Co. Ltd	Oil City, Pa	40	12.00
Feb.	14	Continental Fruit Express	Los Angeles, Cal	40	210.00
Feb.	28	M Rumley Co	La Porte, Ind	40	3.25
Mch.	3	Germania Refining Co	Oil City, Pa	40	14.00
Mch.	3	Union Refrigerator Transit Co. of Wis	Milwaukee, Wis	40	250.00
Mch.	10	American Refrigerator Transit Co	St. Louis, Mo	40	45.00
Mch.	12	St. Louis Refrigerator Car Co	St. Louis, Mo	40	24.00
April	11	Arms Palace Horse Car Co	Chicago, Ill	40	6.00
May	1	American Fast Freight Line	Chicago, Ill	40	60.00
		Total			$6 996.31

STATEMENT No. 8.

Showing the names of fire insurance companies and the amount of fees received from each, from July 1, 1905 to June 30, 1906 inclusive, as shown by the records of this office.

Names of Companies.	Amount.
IOWA COMPANIES.	
Acme Fire, Lisbon, Iowa	$ 152.50
Anchor Fire, Des Moines	356.00
Atlas Insurance Company, Des Moines	250.50
Bankers Mutual Casualty Company	84.00
Capital Insurance Company, Des Moines	270.00
Century Fire Insurance Company, Des Moines	229.00
Commonwealth Fire, Ottumwa	204.00
Des Moines Insurance Company, Des Moines	208.50
Dubuque, Fire and Marine, Dubuque	71.00
Farmers Insurance Company, Cedar Rapids	412.50
Fidelity Insurance Company, Des Moines	158.00
Hawkeye Insurance Company, Des Moines	329.50
Iowa Home Insurance Company, Dubuque	163.00
Iowa Manufacturers Insurance Company, Waterloo	104.50
Iowa State Insurance Company, Keokuk	230.50
Lisbon Mutual, Lisbon	75.50
Merchants and Bankers Fire, Des Moines	261.00
Mill Owners Mutual Fire, Des Moines	5.50
Security Insurance Company, Davenport	301.00
Standard Fire, Keokuk	48.00
State Insurance Company, Des Moines	327.50
OTHER THAN IOWA COMPANIES.	
Aachen and Munich Fire U. S. Branch, New York, N. Y	274.00
Aetna Insurance Company, Hartford, Conn	824 00
Agricultural Insurance Company, Watertown, N. Y	154.00
Allemannia Fire, Pittsburg, Pa	60.00
American Insurance Company, Boston, Mass	100.00
American Insurance Company, Newark N. J	880.00
American Central, St. Louis, Mo	302.00
American Fire, Philadelphia, Pa	252.00
Assurance Company of America, New York, N. Y	72.00
Atlas Assurance Company, U. S. Branch, New York, N. Y.	72.00
British America Assurance Company, Toronto, Canada	124 00
British American Insurance Company, New York, N. Y	76 00
Boston Insurance Company, Boston, Mass	68.00
Buffalo German Insurance Company, Buffalo, N. Y	82 00
Calumet Insurance Company of the State of Illinois, Chicago, Ill.	218.00
Citizens Insurance Company, St. Louis, Mo	338 00
City of New York Insurance Company, New York, N. Y	81 00
Columbia Fire, Omaha, Neb.	394 00
Commercial Union Assurance Company, U. S. Br., New York, N. Y.	384 00
Concordia Fire, Milwaukee, Wis	431 00
Connecticut Fire, Hartford, Conn	692 00
Continental Insurance Company, New York, N. Y.	1,501.00
Delaware Insurance Company, Philadelphia, Pa	230 00
Detroit Fire and Marine, Detroit, Mich	72.00
Eagle Fire Company, New York, N. Y.	38.00
Equitable Fire and Marine, Providence, R. I.	90 00
Farmers Fire, York, Pa	134 00
Federal Insurance Company, Jersey City, N. J	76.00
Fire Association of Philadelphia, Philadelphia, Pa.	536.00
Firemen's Insurance Company, Newark, N. J	132.00
Firemen's Fund Insurance Corporation, San Francisco, Cal.	215.00
Franklin Fire, Philadelphia, Pa	124 00
German Insurance Company, Freeport, Ill.	1,592.00
German Fire, Peoria, Ill	906 00
German Fire, Pittsburg, Pa	192.00
Germania Fire, New York, N. Y	396.00

STATEMENT No. 8—CONTINUED.

Names of Companies.	Amount.
German Alliance, New York, New York	$ 232 00
German American, New York, New York	946 00
German National, Chicago, Illinois	632 00
Girard Fire and Marine, Philadelphia	132.00
Glen's Falls Insurance Company, Glen's Falls, New York	322.00
Hamburg-Breman Fire, United States Branch, New York, N. Y.	142.00
Hanover Fire, New York, New York	536 00
Hartford Fire, Hartford, Connecticut	1,410 00
Home Insurance Company, (Fire), New York, New York	1,006.00
Home Fire and Marine, San Francisco, California	87 00
Insurance Company of North America, Philadelphia, Pennsylvania	746.00
Insurance Company of State of Illinois, Rockford, Illinois	212 00
Liverpool and London and Globe, New York, New York	56.00
Liverpool and London and Globe, U. S. Branch, New York, N. Y.	400.00
London Assurance Company, U. S. Branch, New York, New York	304 00
London and Lancashire Fire, U S. Branch New York, New York	214 00
Lumberman's Insurance Company, Philadelphia, Pennsylvania.	120 00
Mechanics' Insurance Company Philadelphia, Pennsylvania	112.00
Mercantile Fire & Marine, Boston, Massachusetts	88.00
Michigan Fire and Marine, Detroit, Michigan	26.00
Milwaukee Fire Insurance Company, Milwaukee, Wisconsin	279 00
Milwaukee Mechanics, Milwaukee, Wisconsin	1,287.00
National Fire, Hartford, Connecticut	988.00
National Fire Insurance Company of Allegheny, Allegheny, Pa	130 00
National Union Fire, Pittsburg, Pennsylvania	352.00
Newark Fire Newark, New Jersey	74.00
New Hampshire Fire Manchester, New Hampshire	271 00
Niagara Fire, New York, N. Y.	342.00
Northern Assurance Company U. S. Branch, New York, N. Y.	288 00
North British and Mercantile U. S. Branch, New York, N. Y.	650.00
North German Fire, New York, N. Y.	86.00
N. W. Fire and Marine, Minneapolis, Minn.	386.00
N. W. National Insurance Company, Milwaukee, Wis.	1,465.00
Norwich Union Fire In's Society U. S. Branch, New York, N. Y.	194.00
Ohio German, Toledo, Ohio	78.00
Orient Insurance Company, Hartford, Conn.	184.00
Palatine Insurance Company U. S. Branch, New York, N. Y.	200.00
Pelican Assurance Company, New York, N. Y.	48.00
Pennsylvania Fire, Philadelphia, Penn.	514.00
Phenix Insurance Company, Brooklyn, N. Y	1,166.00
Phoenix Insurance Company, Hartford, Conn.	990.00
Phoenix Assurance Company (Lt'd.) U. S. Branch, New York, N. Y.	120.00
Providence Washington, Providence, R. I.	210.00
Prussian National Insurance Company U. S. Branch, Chicago, Ill.	134.00
Queen City Fire, Sioux Falls, S. D.	362.00
Qneen Insurance Company of America, New York, N. Y.	432.00
Reliance Insurance Company, Philadelphia, Penn	176.00
Rochester German, Rochester, N. Y.	112.00
Royal Insurance Company, U. S. Branch, New York, N. Y.	234.00
St. Paul Fire and Marine, St. Paul, Minn.	412.00
Scottish Union and National U. S. Branch, Hartford, Conn.	144.00
Security Insurance Company, New Haven, Conn.	230.00
Security Fire of Baltimore, Md., Baltimore, Md.	511.00
Springfield Fire and Marine, Springfield, Mass.	764.00
Spring Garden Insurance Company, Philadelphia, Penn.	224.00
State Fire Insurance Company U. S. Branch, Hartford, Conn	62.00
Sun Insurance office U. S. Branch, New York, N. Y.	238 00
Svea Fire and Life U. S. Branch, New York, N. Y.	62.00
Traders Insurance Company, Chicago, Ill.	282.00
Transatlantic Fire U. S. Branch, Chicago, Ill	167.00
Union Insurance Company, Philadelphia, Penn.	98.00
Union Assurance Society U. S. B New York, N. Y.	26 00
Westchester Fire New York, N Y	216.00
Western Assurance Company U. S. B Toronto, Canada	184 00
Williamsburg City Fire, Brooklyn, N. Y	62 00
County Mutual	459.00
Miscellaneous Fees	54 80
Total	$40,044.80

STATEMENT No. 8—CONTINUED.

Names of Companies.	Amount.
STATE MUTUALS.	
Central Iowa Mutual Fire Association, Fort Dodge, Iowa	$ 86 00
Equity Mutual Insurance Association, Lisbon, Iowa	50 00
Farm Property Mutual Insurance Association, Des Moines	63 00
Grain Shippers Mutual Fire Insurance Association, Ida Grove	91.00
Home Mutual Insurance Association, Des Moines	52 50
Iowa Assessment Mutual Fire, DeWitt	112 00
Iowa Hardware Dealers Mutual, Mason City	3.50
Iowa Implement Mutual Insurance Association, Nevada	9.00
Iowa Mercantile Mutual Fire Iusurance Association, Spencer	99 00
Keokuk Mutual Fire Insurance Association, Keokuk	9.50
Merchants Mutual Insurance Association, Des Moines	4 50
Munterville Mutual Fire and Life Insurance Association, Munterville	3 00
Mutual Fire and Tornado Insurance Association. Newton	88.00
Property Mutual Insurance Association, Waterloo	30.50
Retail Merchants Mutual Fire, Des Moines	45 00
Southern Iowa Mutual Insurance Association, Leon	4 00
State Farmers Mutual Fire & Tornado Insurance Association, Des Moines	5 00
Town Mutual Dwelling House Association, Des Moines, Iowa	177.00
Union Mutual Fire & Lightning Insurance Association, Emmetsburg	73 50
Western Mutual Fire Insurance Association, Waterloo	53 00
Iowa Mutual Tornado Insurance Association, Des Moines	541 00
Corn Belt Mutual Hail Insurance Association, Shenandoah	18 50
Des Moines Mutual Hail Insurance Association, Des Moines	104.50
Eastern Iowa Mutual Hail Association, DeWitt	7.00
Farmers Mutual Hail Association, Des Moines	95 00
Farmers State Mutual Hail Association, Estherville	29.50
German Mutual Insurance Association, Le Mars	41.50
Grain Growers Mutual Hail Association, Des Moines	4 00
Home Mutual Hail Insurance Association, Cherokee	11 50
Iowa Farmers Protective Mutual Hail, Des Moines	40.00
Iowa German Mutual Insurance Association, Des Moines	14.50
Mutual Hailstorm Insurance Association, Des Moines	74 50
Mutual Horticultural Insurance Association, Des Moines	22.00
Northern Iowa Mutual Insurance Association, Clarion	21.00
Southwestern Iowa Mutual Hail, Council Bluffs	3.00
Iowa Mutual Plate Glass Company, Fort Dodge	44.50
Total	$ 2,129.00

STATEMENT No. 9.

Showing the names of life, accident, fidelity and casuality insurance companies and the amount of fees received from each, from July 1, 1905 to June 30, 1906 inclusive, as shown by the records of this office.

Names of Companies.	Amounts
Aetna Indemnity Company, Hartford, Connecticut	$ 197 00
Aetna Life Insurance Company, Hartford Connecticut	218.00
American Bonding Company of Baltimore, Baltimore Maryland	297 00
American Credit Indemnity Company New York, New York	28 00
American Life Insurance Company Des Moines, Iowa	270 50
American Surety Company. New York, New York	503 00
Bankers' Life Insurance Company Lincoln, Nebraska	38 00
Bankers' Reserve Life Company, Omaha, Nebraska	24 00
Bankers' Surety Company, Cleveland, Ohio	124.00
Casualty Company of America, New York, New York	92 00
Cedar Rapids Life Insurance Company, Cedar Rapids, Iowa	19 50
Central Life Assurance Society of United States, Des Moines, Iowa	57 00
Chicago Life Insurance Company, Chicago, Illinois	22.00
Columbian National Life Boston Massachusetts	26 00
Connecticut Mutual Life, Hartford, Connecticut	58 00
Continental Casualty Company, Hammond Indiana	197 00
Des Moines Life Insurance Company, Des Moines, Iowa	105.50
Employers' Liability Ass'n Corporations U. S. Branch Boston, Mass	64 00
Empire State Surety Company, Brooklyn N. Y	76 00
Equitable Life Assurance Society of United States, New York, N. Y.	138 00
Equitable Life Insurance Company of Iowa. Des Moines, Iowa	304 00
Federal Union Surety Company Indianapolis, Indiana	118 00
Fidelity and Casualty Company, New York, New York	104 00
Fidelity and Deposit Company. Baltimore, Maryland	233 00
Fidelity Mutual Life, Philadelphia, Pennsylvania	88 00
General Accident Assurance Corp's U. S. Branch, Philadelphia, Pa.	2 00
Germania Life Insurance Company New York, New York	62 00
Guarantee Company of North America, Montreal Canada	32 00
Guaranty Mutual Life Davenport, Iowa	47 50
Hartford Life Insurance Company, Hartford, Connecticut	24 00
Hartford Steam Boiler Inspection and Insurance Co. Hartford, Conn	110.00
Home Life Insurance Company, New York, New York	26 00
Illinois Surety Company, Chicago, Illinois	318 00
Lloyds Plate Glass Insurance Company New York, New York	214 00
London Guaranty & Accident Company, United States Branch Chicago Illinois	114.00
Manhattan Life Insurance Company, New York, New York	32 00
Maryland Casualty Company. Baltimore, Maryland	99.00
Metropolitan Life Insurance Company New York, New York	452.00
Metropolitan Plate Glass & Casualty Company. New York, New York	186.00
Metropolitan Surety Company New York, New York	194 00
Michigan Mutual Life Detroit Michigan	52.00
Minnesota Mutual Life. St Paul, Minnesota	40.00
Mutual Benefit Life Newark, New Jersey	152 00
Mutual Life Insurance Company of New York. New York, New York.	134 00
National Life Insurance Company. Montpelier, Vermont	48 00
National Life Insurance of United States, of American. Chicago, Ill's.	59 00
National Surety Company New York, New York	322.00
New Amsterdam Casualty Company New York, New York	28 00
New Jersey Plate Glass and Casualty Company. Newark, New Jersey	134 00
New York Life Insurance Company. New York, New York	300.00
New York Plate Glass Insurance Company New York, New York	92.00
North American Accident Company Chicago, Illinois	178 00
Northwestern Mutual Life Insurance Company. Milwaukee Wis.	846.00
Northwestern National Life Insurance Company Minneapolis, Minn.,	46 00
Ocean Accident and Guarntee Corp'n U. S. B. New York, N. Y	76 00
Pacific Mutual Life. Los Angeles, California	40 00
Penn Mutual Life, Philadelphia, Pennsylvania	198 00
Phoenix Mutual Life Hartford, Connecticut	90 00
Preferred Accident Insurance Company. New York, New York	82 00
Provident Life and Trust Company. Philadelphia, Pennsylvania	56 00

STATEMENT No. 9—CONTINUED.

Names of Companies	Amount.
Provident Savings Life Assurance Society of N. Y., New York, N. Y.	$ 70 00
Prudential Insurance Company of America, Newark, N. J.	296 00
Register Life and Annuity Company, Davenport Iowa	50 50
Royal Union Mutual Life, Des Moines	1,071.50
Security Mutual Life, Binghamton, N. Y.	46 00
Scandia Life Insurance Company, Chicago, Illinois.	79.00
Standard Life and Accident Insurance Company, Detroit, Mich.	318 00
Title Guaranty and Surety Company, Scranton, Pa.	309 00
Travelers Life Insurance Company, Hartford, Conn.	437.00
Union Central Life, Cincinnati, Ohio	78.00
Union Mutual Life, Portland, Maine	62 00
United States Casualty Company, New York, N. Y.	82 00
United States Fidelity and Guaranty Company, Baltimore, Md.	256 00
United States Health and Accident Company, Saginaw, Mich.	74 00
United States Life, New York, N. Y.	22 00
Washington Life Insurance Company, New York, N. Y.	24.00
Total	$ 11,562.00

STATEMENT No. 10.

Showing the names of life and accident assessment companies, and the amount of fee received from each from July 1, 1906, to June 30, 1906, inclusive, as shown by the records of this office.

Names of Companies.	Amount.
Acme Life Association, Des Moines	$ 12 50
American Health and Accident Association, Creston, Iowa	17 50
American Temperance Life Association, New York, N. Y.	28 00
Banker's Accident Insurance Company, Des Moines.	36.00
Banker's Life Association, Des Moines	63 50
Cosmospolitan Life Association, Newport, Ill's	140 00
Endowment Accident Association, Council Bluffs, Iowa	31 50
German American Equation Premium Life Association, Burlington.	25.00
Great Western Accident Association, Des Moines	33.00
Illinois Banker's Life Association, Monmouth, Ill.	32.00
Limited Term Life Association, Des Moines	18 00
Merchants Life Association, Burlington Iowa	66 00
Minnesota Scandinavian Relief Association, Red Wing, Minnesota	40 00
Mutual Aid Society of the G. L. S. of Ia and other states, Waverly, Ia.	11 00
Mutual Life Association of Iowa. Red Oak, Iowa	19.50
National Health and Accident Association, Des Moines	24 00
National Life Association, Des Moines	24.50
Pioneer Life Association of America, Davenport	28 50
Union Mutual Benefit and Life Association, Denver. Colorado	65 00
Woodman Accident Association, Lincoln, Nebraska	32 00
Total	$ 747 50

STATEMENT No. 11.

Showing the names of the fraternal societies or orders, and the amount of fees received from each from July 1, 1905, to June 30, 1906 inclusive, as shown by the records of this office.

Names of Societies or Orders	Amount.
American Guild, Richmond Va	25.00
Ancient Order of Gleaners, Caro, Mich	25 00
Ancient Order of United Workmen, Des Moines, Iowa.	25.00
Brotherhood of American Yeomen, Des Moines, Iowa	33.20
Catholic Order of Foresters, Chicago, Ill	25.00
Court of Honor, Springfield, Ill	25 00
Degree of Honor A. O. U. W., Burlington, Iowa	25 00
Fraternal Aid Ass'n, Lawrence, Kansas	25.00
Fraternal Banker's Reserve Society, Cedar Rapids, Iowa	27.50
Grand Lodge Iowa Workmen, Waterloo, Iowa	25.00
Great Hive Ladies of Modern Maccabees, Ann Harbor, Mich	25.00
Highland Nobles, Waterloo, Iowa	27.00
Home Guards of the World Davenport, Iowa.	25.00
Homesteaders, Des Moines, Iowa	51 00
Iowa Legion of Honor, Cedar Rapids, Iowa	25 00
Katolicky Delnik (Catholic Workmen), Le Sueur Center, Minn.	25 00
Knights of Columbus, New Haven, Conn	25.00
Knights of Father Mathew, St. Louis, Mo	25.00
Knights and Ladies of Golden Precept, Clinton, Iowa.	25.00
Knights and Ladies of Honor, Indianapolis, Ind.	25.00
Knights of the Maccabees of the World, Port Huron, Mich	25 00
Loyal Legion of Plymouth, Marshalltown, Iowa	25.00
Loyal Mystic Legion of America, Hastings, Nebr.	25.00
Modern Brotherhood of America, Mason City, Iowa	27 50
Modern National Reserve Society, Charles City, Iowa.	25.00
Modern Woodmen of America, Rock Island, Ill	25.00
M. B. Dep't. Order Railway Conductors of America, Cedar Rapids, Ia.	25.00
Mutual Protective League, Litchfield, Ill	25.00
Mystic Toilers, Des Moines, Iowa	25.00
Mystic Workers of the World, Fulton, Ill	25.00
National Council of Knights and Ladies of Security, Topeka, Kan.	25.00
National Union, Toledo, Ohio	25.00
North Star Benefit Association, Moline, Ill	25.00
Royal Highlanders, Aurora, Neb	25.00
Royal Neighbors of America, Rock Island, Ill.	25.00
Royal Reserve Society, Cedar Rapids, Iowa	25.00
Sovereign Camp of the Woodmen of the World, Omaha, Neb	25.00
Supreme Council Catholic Knights of America, St. Louis, Mo	25.00
Supreme Council of Royal Arcanum, Boston, Mass	25.00
Supreme Court of the Independent Order of Foresters, Toronto, Canada	25.00
Supreme Forest Woodman Circle, Omaha, Neb.	25.00
Supreme Lodge Fraternal Union of America, Denver, Colo	25.00
Supreme Lodge Knights of Pythias (E. R.), Chicago, Ill	25.00
Supreme Tribe Ben Hur, Crawfordsville, Ind.	25.00
Supreme Council Western Catholic Union, Quincy, Ill	25.00
United Presbyterian Mutual Benefit Association, Monmouth, Ill.	25.00
Western Bohemian Catholic Union, Spillville, Iowa	25.00
Western Bohemian Fraternal Association, Cedar Rapids, Iowa	25.00
Women's Catholic Order of Foresters, Chicago, Ill	25.00
Knights of the Modern Maccabees, Port Huron, Mich.	25.00
Ladies of the Maccabees of the World, Port Huron, Mich.	25.00
Church Federation of America, Marshalltown, Iowa.	1.50
Total	$ 1,317.70
Grand total	$ 55,801.00

STATEMENT No. 12.

Showing the names of insurance companies and associations, and the amount received from examination of such companies and associations, and turned over to the treasurer of state from July 1, 1905 to June 30, 1906 inclusive.

Date.		Names of Companies.	Amt
1905			
July	6	State Insurance Co., Des Moines	$ 52 20
July	15	Town Mutual Dwelling House Association, Des Moines	42.70
July	17	Commonwealth Fire, Ottumwa	5.75
August	4	Guaranty Mutual Life Insurance Co. Davenport	212.50
August	17	Register Life and Annuity Insurance Co., Davenport.	165.15
August	23	Farmers Live Stock Mutual, Des Moines.	24.17
Sept.	25	N. W. National Life Insurance Co., Minneapolis	111.15
Sept.	25	Merchants Mutual Insurance Association, Des Moines	36.05
Sept	26	N W National Life Insurance Co., Minneapolis	46.70
Oct.	5	Church Federation of America, Marshalltown	46.92
Oct	9	Iowa Mutual Tornado Insurance Association, Des Moines	129 10
Oct.	12	Mutual Fire and Tornado Association, Newton	54.65
Oct	19	Dubuque Fire and Marine, Dubuque	43 31
Oct	19	Des Moines Life Insurance Co., Des Moines	447.10
Oct.	26	Ancient Order United Workmen, Des Moines	73 15
Nov.	8	Home Mutual Insurance Association, Des Moines	22 95
Nov.	8	Iowa Implement Mutual Insurance Association, Nevada	58.53
1906			
Feb.	2	Royal Union Mutual Life, Des Moines	506.60
Feb.	8	Iowa Legion of Honor, Cedar Rapids	38 59
Feb.	16	Central Life A S. of U. S., Des Moines	204.00
Feb.	24	American Life Insurance Co., Des Moines	102.55
*March	2	Royal Union Mutual Life, Des Moines	47.50
March	3	Mutual Life Association of Iowa, Red Oak	70.46
*March	5	Des Moines Life Insurance Co., Des Moines	105.25
March	7	American Health and Accident Co, Creston	17.28
March	7	Corn Belt Mutual Hail Association, Shenandoah	41.13
March	17	Merchants Life Association, Burlington	81.28
March	19	German American Equation P. Life, Burlington	65 18
March	26	Equity Mutual Insurance Association, DeWitt	26 17
March	27	Acme Fire Insurance Company, Lisbon	10.92
March	27	Lisbon Mutual Insurance Association, Lisbon	45 05
April	4	Southern Iowa Mutual Insurance Association, Leon	31 65
April	4	State Farmers Mutual F & T., Des Moines	46.35
*April	5	Central Life A S. of U. S., Des Moines	3 50
April	9	Mutual Horticultural Insurance Association, Des Moines	19.30
April	11	Des Moines Mutual Hail, Des Moines	27 20
*April	14	Register Life and Annuity, Davenport	50 00
April	18	Atlas Insurance Company, Des Moines	5 00
April	11	Degree of Honor A. O. U. W., Burlington	30 93
*April	23	Degree of Honor A. O. U. W., Burlington	2 40
April	28	Bankers Mutual Casualty Company, Des Moines	56 81
May	10	Security Fire Insurance Company, Davenport	64 42
May	11	Iowa Assessment Mutual Fire, DeWitt	27 78
May	11	Eastern Iowa Mutual Hail, DeWitt	10.47
May	16	Mutual Aid Society, Waverly	27.37
May	21	N. W. National Life Insurance Company, Minneapolis	1 062 62
May	24	Grain Shippers Mutual Fire, Ida Grove	61.01
May	31	Grand Lodge Iowa Workmen, Waterloo	28.63
June	1	Northern Iowa Mutual Association, Clarion	27.21
June	2	Grain Shippers Mut. Fire (For West'rn Mut. Fire) Waterloo	111 03
*June	5	Royal Union Mutual Life, Des Moines	38 50
June	7	Western Bohemian Catholic Union, Spillville	22.86
June	8	S W. Iowa Mutual Hail Association, Council Bluffs	13.89
		Total	$ 4,705 95

* The amounts received from Life Insurance Companies marked with a star, cover the expense of either the valuation of policies, typewriting the examiner's report, or the appraisement of real estate owned by the various companies, in addition to the regular examination expense

STATEMENT NO. 13.

Showing Payment of Fees into the State Treasury Collected by Various State Officers from 1885 to and Including the First Six Months of 1906.

Year.	Secretary of state.	Auditor of state.	Clerk of supreme court.	Superintendent of public instruction.	Oil inspectors.	Pharmacy commission.	Dairy commissioner.	State entomologist.	Board veterinary medical examiners.	Board of examiners for state mine inspectors.	Board of dental examiners.	Board of health and medical examiners.	Total.
1885	$ 6,622.70	$ 24,610.42	$ 2,890.96	$ 33.00	$	$	$	$	$	$	$	$	$ 34,157.08
1886	2,979.40	24,603.30	3,119.80	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,702.50
1887	4,281.85	27,579.50	3,916.10	347.50	.....	.....	.....	.....	.....	.....	.....	.....	36,124.95
1888	8,597.10	25,382.50	3,313.32	294.50	.....	.....	.....	.....	.....	.....	.....	.....	37,587.42
1889	4,306.45	26,832.25	3,338.23	335.50	.....	.....	.....	.....	.....	.....	.....	.....	34,814.43
1890	5,778.50	29,537.00	2,500.65	422.00	.....	.....	.....	.....	.....	.....	.....	.....	38,238.15
1891	10,515.85	30,600.55	2,255.41	624.50	.....	.....	.....	.....	.....	.....	.....	.....	43,996.31
1892	6,282.70	28,594.20	2,333.90	590.50	4,868.18	.....	.....	.....	.....	.....	.....	.....	42,621.48
1893	5,924.00	31,277.00	2,145.05	427.00	8,080.06	1,760.00	.....	.....	.....	.....	.....	.....	49,613.11
1894	13,170.83	31,339.00	2,366.80	620.50	7,733.92	.....	.....	.....	.....	.....	.....	.....	55,231.09
1895	5,089.30	33,950.50	2,006.30	1,064.50	2,834.45	.....	491.00	.....	.....	.....	.....	.....	45,436.05
1896	12,722.83	34,815.50	2,415.50	884.00	4,061.76	1,679.90	566.00	.....	.....	.....	.....	.....	57,185.49
1897	44,673.24	38,412.50	2,587.50	947.00	2,292.80	5,800.00	620.00	.....	.....	.....	.....	.....	95,373.04
1898	30,530.85	41,103.00	3,158.20	1,327.00	8,101.02	9,500.00	574.00	625.00	.....	.....	.....	.....	94,919.07
1899	43,473.27	45,088.25	3,660.75	1,443.50	14,185.98	11,000.00	676.00	500.25	.....	.....	.....	.....	120,028.00
1900	74,345.30	46,339.25	3,985.99	1,984.50	11,374.85	12,118.08	714.00	571.00	.....	.....	.....	.....	151,432.97
1901	56,701.70	48,198.00	2,965.14	1,415.00	14 511.16	10,820.16	784.00	757.50	429.61	2,750.00	.....	.....	139,332.74
1902	212,556.63	45,518.25	3,550.61	1,201.00	15,906.38	17,611.93	821.00	738.00	.....	484.00	599.32	.....	298,989.12
1903	117,307.95	45,330.70	3,828.72	1,488.00	16,778.35	15,852.07	.....	892.00	.....	400.00	57.81	.....	201,944.60
1904	87,643.84	61,192.16	3,143.35	1,681.00	8,617.29	26,517.56	2,180 00	837.00		356.00	1,199.32	3,097.87	196,465.39
1905*	135,700.12	68,473.13	3,538.35	2,126.00	†	34,151.50	996.00	818.50	1,862.00	381.00	2,418.00	6,616.00	257,083.60
1906*	74,394.21	65,321.56	1,606.10	.....	†	21,606 00	102.00	40.00	286.00	124.00	271.60	3,996.00	167,746.87

*Includes only first six months. †Beginning with July 1, 1904 oil inspectors' fees are included with secretary of state fees.

STATEMENT No. 14.

Showing amount of taxes paid by insurance companies for the year ending June 30, 1906, and the amount paid by each class of companies.

Name of Company.	Location.		1906.
	City.	State.	
IOWA FIRE COMPANIES.			
Acme	Lisbon	Iowa	$ 86.55
Anchor	Des Moines	Iowa	804 07
Atlas	Des Moines	Iowa	131.32
Capital	Des Moines	Iowa	791.13
Century	Des Moines	Iowa	670.27
Commonwealth	Ottumwa	Iowa	161.27
Des Moines	Des Moines	Iowa	1,701.74
Dubuque Fire and Marine	Dubuque	Iowa	1,001.61
Farmers	Cedar Rapids	Iowa	1,185.21
Fidelity	Des Moines	Iowa	158 34
Hawkeye	Des Moines	Iowa	1,692 61
Iowa Home	Dubuque	Iowa	230.68
Iowa State Mutual	Keokuk	Iowa	1,536 37
Merchants and Bankers	Des Moines	Iowa	536.73
Mill Owners Mutual	Des Moines	Iowa	224 44
Security	Davenport	Iowa	514.02
Standard	Keokuk	Iowa	199.42
State	Des Moines	Iowa	906.88
Total			$ 12 532.66
STATE MUTUAL FIRE ASSESSMENT ASSOCIATION OF IOWA.			
Central Iowa Mutual Fire	Fort Dodge	Iowa	50 41
Equity Mutual Insurance	Lisbon	Iowa	24 33
Farm property Mutual Insurance Ass'n of Ia	Des Moines	Iowa	52.07
Grain Shippers Mutual Fire	Ida Grove	Iowa	251 58
Home Mutual Insurance Ass'n of Iowa	Des Moines	Iowa	40.84
Iowa Assessment Mutual Fire	DeWitt	Iowa	177.55
Iowa Hardware Dealers Mutual Insurance	Mason City	Iowa	99.27
Iowa Implement Mutual Insurance	Marshalltown	Iowa	97 27
Iowa Mercantile Mutual Fire	Spencer	Iowa	153 28
Keokuk Mutual Fire	Keokuk	Iowa	14 09
Munterville Mutual Fire and Lightning	Dudley	Iowa	1 40
Mutual Fire and Tornado	Newton	Iowa	64 01
Property Mutual	Waterloo	Iowa	73 72
Retail Merchants Mutual Fire	Des Moines	Iowa	42 98
Southern Iowa Mutual	Leon	Iowa	10.15
State Farmers Mutual Fire and Tornado	Des Moines	Iowa	24 00
Town Mutual Dwelling House	Des Moines	Iowa	75 93
Union Mutual Fire and Lightning	Emmetsburg	Iowa	176 81
Western Mutual Fire	Waterloo	Iowa	143 48
Total			$ 1,573 17

STATEMENT No 14—CONTINUED.

Name of Company.	Location. City.	Location. State.	1906.
STATE MUTUAL HAIL ASSESSMENT ASSOCIATIONS OF IOWA.			
Corn Belt Mutual Hail	Shenandoah	Iowa	$ 48.37
Des Moines Mutual Hail	Des Moines	Iowa	556.91
Eastern Iowa Hail	DeWitt	Iowa	2 83
Farmers Mutual Hail	Des Moines	Iowa	140.78
Farmers State Mutual Hail	Estherville	Iowa	294.69
German Mutual	Le Mars	Iowa	36.69
Grain Growers Mutual Hail	Des Moines	Iowa	62 38
Iowa Farmers Mutual Hail	Des Moines	Iowa	58.90
Mutual Hailstorm	Des Moines	Iowa	73.83
Mutual Horticultural	Osceola	Iowa	32.30
Northern Iowa Mutual Hail	Clarion	Iowa	32.08
Southwestern Iowa Mutual Hail	Council Bluffs	Iowa	470 00
Total			$ 1,334 46
STATE MUTUAL PLATE GLASS ASSESSMENT ASSOCIATION OF IOWA.			
Iowa Mutual Plate Glass	Shenandoah	Iowa	$ 15 75
UNITED STATES FIRE COMPANIES OTHER THAN IOWA.			
Ætna	Hartford	Conn	$ 2,314 50
Agricultural	Watertown	N Y	504 32
Allemania	Pittsburg	Penn	661 41
American	Boston	Mass	184.26
American	Newark	N. J	2,112.23
American	Philadelphia	Penn	1 320 60
American Central	St. Louis	Mo	492.08
Anchor	Cincinnati	Ohio.	84.07
Assurance Company of America	New York	N. Y.	129 60
British American	New York	N. Y.	165 21
Buffalo German	Buffalo	N. Y.	178 58
Calumet Insurance Company of the State of Illinois	Chicago	Ill.	76.11
Citizens	St Louis	Mo	561.74
City of New York	New York	N Y	8 97
Columbia	Omaha	Neb.	538.12
Concordia	Milwaukee	Wis.	2,373 93
Connecticut	Hartford	Conn	1,103 82
Continental	New York	N. Y.	4,456 17
Delaware	Philadelphia.	Penn	588.97
Detroit Fire and Marine	Detroit	Mich	182 98
Eagle	New York	N. Y.	109.35
Equitable Fire and Marine	Providence.	R. I	170 23
Farmers	York	Penn	554.26
Federal	Jersey City.	N J	138 53
Fire Association of Philadelphia.	Phildelphia	Penn	1,322.70
Firemens	Newark.	N J	375 97
Firemen's Fund	San Francisco.	Cal	718 81
Franklin	Philadelphia.	Penn	347 10
German	Freeport	Ill	7,261 58
German	Peoria.	Ill	904.64
German	Pittsburg	Penn	195.85
Germania	New York	N. Y.	1,346.99
German Alliance	New York	N. Y	463 68
German American.	New York	N Y.	2,158.86
German National	Chicago.	Ill	870 36
Girard Fire and Marine	Philadelphia	Penn	286 96
Glens Falls	Glens Falls	N Y.	624 32
Hanover	New York	N. Y	1,192 09
Hartford	Hartford	Conn	5,034.42
Home	New York	N Y	3,521.41
Home Fire and Marine.	San Francisco.	Cal.	158.34
Insurance Company of North America	Philadelphia	Penn	1,883.82
Insurance Company of State of Illinois	Rockford	Ill	286 77
Liverpool and London and Globe	New York	N. Y.	89 87

STATEMENT No. 14—CONTINUED

Name of Company.	Location. City.	Location. State.	1906.
Lumbermens	Philadelphia	Penn	240 51
Mechanics	Philadelphia	Penn	263.17
Mercantile Fire and Marine	Boston	Mass	204 02
Milwaukee	Milwaukee	Wis	510 65
Milwaukee Mechanics	Milwaukee	Wis	3,068.85
National	Hartford	Conn	2 852 60
National Insurance Co., Allegheney City	Allegheny	Penn	56.76
National Union	Pittsburg	Penn	580.89
Newark	Newark	N J	158.89
New Hampshire	Manchester	N. H	763.15
Niagara	New York	N. Y	630 09
North German	New York	N Y	329 49
Northwestern National	Milwaukee	Wis	3 397.73
Northwestern Fire and Marine	Minneapolis	Minn	284 40
Orient	Hartford	Conn	426.48
Pelican Assurance Company	New York	N. Y.	97 91
Pennsylvania	Philadelphia	Penn	1 167 27
Phenix	Brooklyn	N. Y	2 224 83
Phoenix	Hartford	Conn	1,607 63
Providence Washington	Providence	R I	703.12
Queen Insurance Company of America	New York	N Y	1 049.27
Queen City	Sioux Falls	S. Dak	284 58
Reliance	Philadelphia	Penn	545 64
Rochester German	Rochester	N Y	546.00
Saint Paul Fire and Marine	Saint Paul	Minn	1.731.38
Security	New Haven	Conn	777 87
Security	Baltimore	Md	147 35
Springfield Fire and Marine	Springfield	Mass	2.909.37
Spring Garden	Philadelphia	Penn	583 04
Traders	Chicago	Ill	560.09
Union	Philadelphia	Penn	147.13
Westchester	New York	N Y.	881 65
Williamsburg City	Brooklyn	N. Y.	281 61
Firemens	Baltimore	Md	46.10
Total			78,134 10
FIRE COMPANIES OF FOREIGN COUNTRIES			
Aachen and Munich, U. S Branch	New York	N Y.	$ 484.61
Atlas Assurance Company, U. S. Branch	Chicago	Ill	270.70
British America Assurance Co, U. S Branch	Toronto	Can	628.36
Commercial Union Assurance Co, U. S. Br	New York	N. Y.	748 79
Hamburg Bremen, U. S. Branch	New York	N. Y.	421.49
Liverpool and London and Globe, U S. Br	New York	N. Y.	2,206 09
London Assurance Corporation, U. S. Br	New York	N. Y.	547.75
London and Lancashire, U S. Branch	New York	N. Y.	544.36
Northern Assurance Co, U S. Branch	New York	N. Y.	878 90
North British and Mercantile, U. S Branch	New York	N. Y	1,699 36
Norwich Union, U. S. Branch	New York	N Y	591.59
Palatine, U. S Branch	New York	N. Y	312 44
Phoenix Assurance U S. Branch	New York	N. Y.	540.04
Prussian National, U S. Branch	Chicago	Ill	427.90
Royal, U. S. Branch	New York	N. Y	1.054.19
Scottish Union and National, U. S. Branch	Hartford	Conn	462.62
State Fire Ins Co., U. S. Branch	New York	N. Y	33.36
Sun Insurance Office, U. S Branch	New York	N Y	615 35
Sea Fire and Life, U. S. Branch	New York	N. Y	187 27
Trans Atlantic, U S. Branch	New York	N Y.	52 97
Union Assurance Society U. S. Branch	New York	N. Y.	141 38
Western Assurance Company U S. Branch.	Toronto	Can	844.30
Law Union and Crown U. S. Branch	New York	N. Y.	57 63
Total			$ 13.754.45

STATEMENT No. 14—CONTINUED.

Name of Company.	Location. City.	Location. State.	1906.
IOWA LIFE COMPANIES.			
American Life	Des Moines	Iowa	$ 617.10
Central Life	Des Moines	Iowa	1,471 69
Des Moines Life	Des Moines	Iowa	2 407 05
Equitable Life of Iowa	Des Moines	Iowa	1,042 66
Guaranty Mutual Life	Davenport	Iowa	195 73
Register Life and Annuity	Davenport	Iowa	277.23
Royal Union Mutual Life	Des Moines	Iowa	1,764 10
Total			$ 7,775 56
ASSESSMENT LIFE ASSOCIATIONS OF IOWA.			
Bankers Life Association	Des Moines	Iowa	$ 15,415 32
German Equation Premium Life Association	Burlington	Iowa	165.96
Limited Term Life Association	Des Moines	Iowa	181 39
Merchants Life Association	Burlington	Iowa	1,006 21
Mutual Life Association of Iowa	Red Oak	Iowa	165 54
Mutual Aid Society	Waverly	Iowa	130.19
National Life Association	Des Moines	Iowa	470 60
Pioneer Life Association of America	Davenport	Iowa	20.90
Total			$ 17 559.11
ASSESSMENT ACCIDENT ASSOCIATIONS OF IOWA.			
American Health and Accident	Creston	Iowa	$ 67.60
Bankers Accident	Des Moines	Iowa	344.98
Endowment Accident	Council Bluffs	Iowa	26.27
Great Western Accident	Des Moines	Iowa	459.33
National Health and Accident	Des Moines	Iowa	187.30
Total			$ 1,085.48
UNITED STATES LIFE COMPANIES OTHER THAN IOWA.			
Aetna Life	Hartford	Conn	$ 5,176.30
Bankers Life	Lincoln	Neb	695.22
Bankers Reserve Life	Omaha	Neb	48.71
Chicago Life	Chicago	Ill	12.24
Connecticut Mutual Life	Hartford	Conn.	2,604.00
Columbian Life	Boston	Mass.	8.01
Equitable Life Assurance Society of U. S.	New York	N. Y.	10,542.50
Fidelity Mutual Life	Philadelphia	Penn	1,548.63
Germania Life	New York	N. Y.	1,426.90
Hartford Life	Hartford	Conn	727.12
Home Life	New York	N. Y	422.10
Illinois Life	Chicago	Ill.	438.16
Manhattan Life	New York	N. Y	580.97
Metropolitan Life	New York	N. Y	7,339.75
Michigan Mutual Life	Detroit	Mich	1,876.30
Minnesota Mutual Life	St. Paul	Minn	174.63
Mutual Benefit Life	Newark	N. J.	5,581.28
Mutual Life Insurance Company of N. Y.	New York	N. Y	19,121.56
National Life	Montpelier	Vt	1.407.00

STATEMENT No. 14—CONTINUED.

Name of Company.	Location. City.	Location. State.	1906.
UNITED STATES LIFE COMPANIES OTHER THAN IOWA.			
National Life Insurance Co of the U S A	Chicago	Ill	$ 5,964 69
New York Life	New York	N Y	25 923.89
Northwestern Mutual Life	Milwaukee	Wis	29 375.04
Northwestern National Life	Minneapolis	Minn	5,672 89
Pacific Mutual Life	San Francisco	Cal	999 15
Penn Mutual Life	Philadelphia	Penn	8,926 77
Phoenix Mutual Life	Hartford	Conn	1,088 34
Provident Life and Trust Company	Philadelphia	Penn	696 01
Provident Savings Life Assurance Society	New York	N Y	872 12
Prudential Insurance Company of America	Newark	N. J.	5,731 74
Scandia Life	Chicago	Ill	243 06
Security Mutual Life	Binghampton	N. Y.	109 09
Security Trust and Life	Philadelphia	Penn	223 88
Travelers Life	Hartford	Conn	485.48
Union Central Life	Cincinnati	Ohio	3,455 12
Union Mutual Life	Portland	Maine	363 95
United States Life	New York	N. Y	354 11
Union Mutual Benefit	Denver	Col.	8.30
Washington Life	New York	N. Y	853.18
Total			$ 150,976 90
ACCIDENT.			
Aetna	Hartford	Conn	$ 1,594.91
North American Accident Insurance Co.	Chicago	Ill	377.99
Pacific Mutual	San Francisco	Cal	587 15
Preferred Accident	New York	N. Y.	717 70
Standard Life and Accident	Detroit	Mich	670.27
Travelers	Hartford	Conn	2,004.53
United States Health and Accident	Saginaw	Mich	366 33
Total			$ 6,318 88
CASUALTY.			
Aetna Indemnity Company	Hartford	Conn	$ 331.14
Bankers Mutual Casualty Company	Des Moines	Iowa	12.74
Casualty Company of America	New York	N. Y.	55 21
Continental Casualty Company	Hammond	Ind	1,474.71
Employers Liability Assurance Cor. U. S Br	Boston	Mass	183.82
Hartford Steam Boiler Inspection and Ins.	Hartford	Conn	551.43
Lloyds Plate Glass	New York	N. Y	176.38
London Guarantee & Accident U. S Branch.	Chicago	Ill	951.62
Maryland Casualty Company	Baltimore	M. D.	280 25
Metropolitan Plate Glass	New York	N. Y.	174 05
New Amsterdam Casualty	New York	N. Y.	22 31
New Jersey Plate Glass	Newark	N. J	112.65
New York Plate Glass	New York	N. Y	130 02
United States Casualty	New York	N Y.	77.46
Total			$ 4,433.79
FIDELITY.			
American Bonding Company	Baltimore	Md.	$ 347 37
American Credit Indemnity Co	New York	N Y	143 50
American Surety Company	New York	N. Y.	281.81
Bankers Surety Company	Cleveland	Ohio	148 90
Empire State Surety Company	Brooklyn	N Y.	27.09
Federal Union Surety Company	Indianapolis	Ind.	187.20
Fidelity and Casualty Company of N Y.	New York	N. Y.	384 86
Fidelity and Deposit Co. of Maryland	Baltimore	Md.	619 04
Guarantee Co. of North America	Montreal	Can	6 88
National Surety Company	New York	N Y	212.82
Ocean Accident and Guarantee Co U. S. Br.	New York	N Y.	529 71
Title Guaranty and Trust Co.	Scranton	Penn.	253 65
United States Fidelity and Guaranty Co	Baltimore	Md	1,272.72
Total			$ 4,415.56

STATEMENT No. 14—Continued.

RECAPITULATION.

IOWA COMPANIES.

Fire	$ 12,532.66
Life	7,775.56
State mutuals, fire	1,578.17
State mutuals, hail	1,334.46
State mutual, plate glass	15.75
Assessment life associations	17,559.11
Assessment accident associations	1,085.48
Total	$ 41,876.19

UNITED STATES COMPANIES OTHER THAN IOWA.

Fire	$ 78,134.10
Life	150,976.90
Accident	6,318.88
Casualty	3,398.35
Fidelity	3,885.85
Total	$ 242,714.08

COMPANIES OF FOREIGN COUNTRIES.

Fire	$ 13,754.45
Casualty	1,035.44
Fidelity	529.71
Total	$ 15,319.60
Iowa companies	41,876.19
United States companies	242,714.08
Companies of foreign countries	15,319.60
Grand total	$ 299,909.87

STATEMENT No. 15.

CLERKS AND CONTINGENT FUNDS.

Showing the balances of 1904 appropriation unexpended June 30, 1905, the amounts expended during the year ending June 30, 1906, and amounts charged off June 30, 1906.

ADJUTANT GENERAL CLERK'S FUND.

Amount of 1904 appropriation unexpended June 30, 1905		$ 2,700.00
DISBURSEMENTS.		
To Guy E. Logan	$ 1,500.00	
To T. L. Stephens	1,200.00	
Total		$ 2,700.00

ADJUTANT GENERAL STORAGE FUND.

Amount of 1904 appropriation unexpended June 30, 1905		$ 1,416.02
DISBURSEMENTS.		
To C. Huttenlocher, rent Temp. Arsenal	$ 699.96	
To Modern Heating and Plumbing Co	3.50	
To Morehead Plumbing and Heating Co	8.76	
To amount charged off June 30, 1906	703.80	
Total		$ 1,416.02

ATTORNEY GENERAL, LEGAL ASSISSTANT AND CLERK'S FUND.

Amount of 1904 appropriation unexpended June 30, 1905		$ 2,700.00
DISBURSEMENTS.		
To L. DeGraff	$ 1,800.00	
To Leora O. Hunt	900.00	
Total		$ 2,700.00

ATTORNEY GENERAL, EXTRA CLERK AND CONTINGENT FUND.

Amount of 1904 appropriation unexpended June 30, 1905		$ 783.55
DISBURSEMENTS.		
To Z. A. Gilpin	$ 670.00	
To E. R. Mason	55.00	
To L. DeGraff	2.10	
To C. S. Hudson	.85	
To J. L. Bonar	14.05	
To J. H. McKinney	2.55	
To V. A. Jones	1.00	
To Nyle W. Jones	1.00	
To amount charged off June 30, 1906	37.00	
Total		$ 783.55

AUDITOR OF STATE CLERKS FUND.

Amount of 1904 appropriations unexpended June 30, 1905		$ 9,451.86

DISBURSEMENTS.

To Ole O. Roe	$ 1,600.04	
To Wm. M. Lewis	1,350.00	
To J. H. Byrnes	1,162.70	
To Minnie Byrnes	37.30	
To J. F. Wall	1,400.08	
To F. E. Roberts	1,299.99	
To B. P. Rosser	900 00	
To Margaret Turner	150.00	
To Stella Elliott	750 00	
To J. W. Jonnson	720 00	
To amount charged off June 30, 1906	81 75	
Total		$ 9 451 86

AUDITOR OF STATE EXTRA CLERK AND CONTINGENT FUND.

Amount of 1904 appropriation unexpended June 30, 1905		$ 2,443.66

DISBURSEMENTS.

To Elizabeth Rodgers	$ 552.50	
To H. F. Wood	486 00	
To Catherine Andrews	217 00	
To Estella Elliott	150.00	
To Jas G. Baine	112.00	
To Minnie Wall	37.50	
To Alice Ballantyne	29 00	
To Carrie M. Palmer	10.00	
To Miss. M. I. Noble	3 75	
To J. F. Wall	27 45	
To F. J. Meyer	5.20	
To B. F. Carroll	196 15	
To amount unexpended June 30, 1906	617.11	
Total		$ 2,443.66

AUDITOR OF STATE BANK EXAMINER FUND.

Amount of fees unexpended June 30, 1905		$ 6,207 75
Amount of fees collected from July 1, 1905 to July 1, 1906		12,820.50
Total		$ 19,028.25

DISBURSEMENTS.

To D. H. McKee	$ 2,774.11	
To H. M. Cormany	2,011 55	
To M. A. Buchan	2,687.41	
To Leland Windsor	3,645 13	
To B. F. Carroll	2.00	
To amount charged off January 1, 1906	1,076.84	
To amount unexpended June 30, 1906	6,931.21	
Total		$ 19,028.25

AUDITOR OF STATE INSURANCE EXAMINERS EXPENSE AND ASSISTANT EXAMINERS PER DIEM AND EXPENSE

By fees collected from July 1, 1905 to July 1, 1906		$ 4,847.20
By overdraft		1,800.40
		$ 6 647 60

DISBURSEMENTS

To overdraft July 1, 1905	$ 586.53	
To R M. Haines	1,799 21	
To F S. Withington	738.45	
To E J Dawson	2,037 95	
To Geo E. Pennell	949.16	
To C C Heer	342.80	
To Ole O Roe	134 90	
To B. F Carroll	58 60	
Total		$ 6,647 60

AUDITOR OF STATE, BUILDING AND LOAN EXAMINERS PER DIEM AND EXPENSE.

By fees collected from July 1, 1905 to July 1, 1906		$ 611.38
By overdraft		29 36
		$ 640 74

DISBURSEMENTS.

To Geo. E. Pennell	$ 508.14	
To E J. Dawson	69.75	
To C. C. Heer	42.55	
To R. M. Haines	19.30	
Total		$ 640.74

BOARD OF CONTROL CLERKS FUND.

Amount of 1904 appropriation unexpended July 1, 1905		$ 8,640.52

DISBURSEMENTS.

To A. B. McCown	$ 1,592.63	
To H. L. Shopshire	775.00	
To Anna M. Shehan	797.95	
To Cora B. Bunce	813.46	
To Maude E. Kauffman	699 04	
To Mabel Plumb	617 61	
To Estella B Combs	114 58	
To Chester Bunce	273.91	
To Lena M Pederson	750 00	
To Martin Hauge	214 14	
To Amount charged off July 1. 1906	1,992.20	
Total		$ 8,640.52

BOARD OF CONTROL TRAVELING AND MISCELLANEOUS EXPENSES.

DISBURSEMENTS.

To G. S. Robinson	$ 498 65	
To John Cownie	241.50	
To L G. Kinnie	107.29	
To J. T. Hamilton	49.08	
To F. S Treat	77 92	
To F. I. Herriott	425 00	
To E. E Baker	146.18	
To Estella B. Combs	42.33	
To A. B. McCown	97.96	
To Remington Type Writer Company	205 00	
To Alex McRea	40 00	
To J. H. Welch Printing Company	75.50	
To White Line Transfer Company	9.37	
To Telegraph Herald	219.55	
To Blaise and Blaise	70 60	
To Geo. A. Miller Printing Company	69.20	
To Baker-Trisler Company	142.85	
	113.06	
Total		$2,631.04

BOARD OF CONTROL STATE AGENT SALARY AND EXPENSE.

By amount of 1904 appropriation unexpended July 1, 1905	$ 2,605 64	
Rebate on mileage	80.23	
Total		$ 2,685.87

DISBURSEMENTS.

To Clare Lunbeck	$ 1,553.17	
To amount charged off June 30, 1906	1,132.70	
Total		$ 2,685.87

BOARD OF CONTROL INSPECTION OF PRIVATE AND COUNTY INSANE INSTITUTIONS.

By amount of 1904 appropriation unexpended July 1, 1905	$ 2,646.63	
By rebate on mileage	82.09	
Total		$ 2,728.72

DISBURSEMENTS.

To M. C. Mackin	$ 1,000.37	
No Max E Witts	19.63	
To E. H Cahoon	60.84	
To Roy Moon	46.31	
To L. F. McAfee	9.93	
To I. C. Ohlmacker	18.15	
To W P. Combacker	41.37	
To George Donahue	30.89	
To S C. Lindsay	24.05	
To balance unexpended July 1, 1906	1,477.28	
Total		$ 2,728.72

BOARD OF CONTROL ARCHITECT AND DRAFTSMAN

By amount of 1901 appropriations unexpended July 1, 1905	$ 1,320 97	
By rebate on mileage	97.50	
Total		$,418 47

DISBURSEMENTS.

To H F. Liebbe	$ 619 78	
To amount charged off July 1, 1906	798.69	
Total		$ 1,418 47

BOARD OF CONTROL INVESTIGATION OF TUBERCULOSUS.

Balance of 1904 appropriation unexpended June 30, 1905		758.30

DISBURSEMENTS.

To L. G. Kinne	$ 82.74	
To Keehn Haffner Mfg. Co	199.00	
To F. S. Treat	52 28	
To express	52.76	
To balance unexpended July 1, '06	371.52	
Total		$ 758.30

BOARD OF CONTROL QUARTERLY CONFERENCE.

Balance of 1904 appropriation unexpended June 30, '05		$ 250.00

DISBURSEMENTS.

To O. L. Aneigh	$ 26.25	
To W. A. Polglase	49.98	
To W. L. Kuser	15.05	
To A. W. Butler	47.11	
To J. C. Ohlmacher	14.00	
To amount charged off July 1, '06	97.61	
Total		$ 250.00

BOARD OF MEDICAL EXAMINERS.

By fees collected from July 1, '05 to July 1, '06	$ 6,470.00	
By appropriation by Thirty-first General Assembly	557.25	
Total		$ 7,027.25

DISBURSEMENTS.

To amount overdrawn July 1, '05	$ 212.77	
To J. F. Kennedy	592.73	
To J. H. Sams	785.90	
To Gertrude Kennedy	29.53	
To F. W. Powers	684.95	
To A. M. Linn	576.00	
To R. E. Conniff	872.00	
To A. P. Hanchett	680.50	
To A. C. Marke	651.75	
To H. Mathey	422 00	
To J. McKay	20.00	
To B. L. Eiker	161.50	
To balance unexpended July 1, 1906	1,337.62	
Total		$ 7,027.25

BOARD OF HEALTH EMBALMERS DEPARTMENT.

By fees collected from July 1, 1905 to July 1, 1906		$ 1,164.00

DISBURSEMENTS.

To J. F. Kennedy	$ 114.99	
To A. P. Hanchett	64.00	
To H. Mathey	48.00	
To F. L. Underkercher	54.10	
To Chas. Emerson	49.44	
To amount unexpended July 1, 1906	833.47	
Total		$ 1,164.00

BOARD OF VETERINARY MEDICAL EXAMINERS AND EXPENSE.

By fees collected from July 1, 1905 to July 1, 1906		$ 1,085.00

DISBURSEMENTS.

To H. E. Talbott	$ 642.43	
To Geo. W. Blanch	118.18	
To Peter Malcomb	132.20	
To amount unexpended July 1, 1906	192.19	
Total		$ 1,085.00

BOARD OF DENTAL EXAMINERS AND SECRETARY'S SALARY AND EXPENSE.

By fees collected from July 1, 1905 to July 1, 1906	$ 1,443.00	
By overdraft	556.12	
Total		$ 1,999.12

DISBURSEMENTS.

To American Lithographing Company	$ 40.00	
To W. H. Deford	254.39	
To E. D. Brower	751.13	
To F. A. Lewis	36.00	
To F. M. Shriver	412.13	
To F. H. Rule	335.08	
To E. H. Ball	170.40	
Total		$ 1,999.12

CLERK OF THE SUPREME COURT CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905		$ 1,920.00

DISBURSEMENTS.

To T. H. Grubb	$ 1,200.00	
To G. D. Pickett	720.00	
Total		$ 1,920.00

CLERK OF SUPREME COURT EXTRA CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905		$ 950.00

DISBURSEMENTS.

To Zilpha Popejoy	$ 900.00	
To balance charged off July 1, 1905	50.00	
Total		$ 950.00

COMMISSIONER OF LABOR, CLERKS FUND.

By amount of 1904 appropriation unexpended July 1, 1905..		$ 780.00
DISBURSEMENTS.		
To A. R. Carey	$ 780.00	
Total		$ 780.00

COMMISSIONER OF LABOR (EXPENSE OF FACTORY INSPECTOR AND CLERKS.)

By 1904 appropriation unexpended July 1, 1905	$ 1,500.00	
By rebate on mileage	214 50	
Total		$ 1,714.50
DISBURSEMENTS.		
To overdraft July 1, 1905	$ 19.50	
To bureau of labor	10.00	
To International Ass'n of factory inspectors	10.00	
To Albert Shepherd	518.58	
To Frank Bradley	675.65	
To Ed. Brigham	231.05	
To amount charged off July 1, 1906	249.72	
Total		$ 1.714 50

DAIRY COMMISSIONERS EXPENSE ACCOUNT.

By 1904 appropriation unexpended July 1, 1905	$ 5,947.19	
To rebate on mileage	370.50	
Total		$ 6,317.69
DISBURSEMENTS.		
To P. H. Kieffer	$ 632.57	
To W S. Smarzo	855.41	
To H. R. Wright	2,949.82	
To W. E. Smith	88.50	
To W. B. Johnson	314.25	
To F. L. O'Dell	184.40	
To amount charged off July 1, 1906	1,292.74	
Total		$ 6,317.69

DAIRY COMMISSIONERS DEPUTY AND TWO ASSISTANTS SALARY.

By 1904 approproation unexpended July 1, 1905		$ 3,600.02
DISBURSEMENTS.		
To W. E. Smith	$ 1,200.00	
To P. H. Kieffer	900.00	
To W. S. Smarzo	1,000 00	
To W. B. Johnson	300.00	
To F. L. O'Dell	135.49	
To amount charged off July 1, 1906	64.53	
Total		$ 3,600.02

DEPARTMENT OF AGRICULTURE SECRETARY AND ASSISTANTS SALARY.

By balance 1904 appropriation unexpended July 1, 1905		$ 2,400.00
DISBURSEMENTS.		
To J. C Simpson	$ 1,500.00	
To G. O. Fuller	900.00	
Total		$ 2,400.00

EXECUTIVE COUNCIL CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905		$ 4,040.01
DISBURSEMENTS.		
To A H Davidson	$ 1,800.00	
To A U Swan	1,400.01	
To A K Cole	840.00	
Total		$ 4,040.01

EXECUTIVE COUNCIL EXTRA CLERKS FUND.

By balance of 1904 appropiations unexpended July 1, 1905		$ 1,118,15
DISBURSEMENTS.		
To B E. McConnell	$ 466 60	
To A. R. Carpenter	288.07	
To Elsie Swan	215.01	
To W. R. Hensleigh	81.25	
To Hazel Davidson	27.62	
To C. A. Neidig	39.60	
Total		$ 1,118.15

EXECUTIVE COUNCIL CONTINGENT FUND.

By balance 1904 appropration unexpended July 1, 1905.		$ 1,791.56
DISBURSEMENTS.		
To W. H. Jayne	$ 44.00	
To Abbie G. Sharp	16.00	
To H. H. Lantz & Company	30.00	
To Howard Tedford	97.40	
To Mrs. Neva Cole	5.10	
To Lummett and Marrott	20.00	
To W. H Watson	4.50	
To W. R. Patterson	266.10	
To C. C. Heer	41.22	
To R. N. Hyde	12 54	
To O W. Gunning	17 50	
To H. L. Stoughton	44 75	
To Mrs C. A. Neidig	78.90	
To A K. Carpenter	78.90	
To W B. Martin	10.00	
To Miscellaneous	246.65	
To amount charged off July 1, 1906	778.00	
Total		$ 1 791.56

GOVERNORS CONTINGENT AND CLERKS FUND.

By balance of 1904 appropriation unexpended July 1, 1905....		$ 9,000 74
By refund....	$ 47.80	
Total		$ 9,048 54

DISBURSEMENTS

To Wm. Coalson	$ 900.00	
To Winnifred E. Dodson	1,004.16	
To B. W. Garrett	1,500.0)	
To E. P. Peterson	1,200.00	
To Anna B Cummins	783.34	
To Inez Black	307.50	
To A. S. Carper	900.00	
Total clerks	$ 6 595.00	

CONTINGENT FUND.

To J. E. Moseley	$ 13.00	
To John Briar	21.00	
To J. T Tuc er	6.00	
To E. P. Peterson	15.95	
To Register & Leader Company	175.00	
To Albert B. Cummins, Governor	190.95	
To Mose Jacobs	2.00	
To J R Weeks	12.25	
To J. R. McDonald	18.00	
To J. H Gray	9 00	
To Harry Seymore	9 00	
Total contingent fund	$ 472.15	
To amount charged off July 1, 1906	1,981.39	
Total		$ 9,048.54

GOVERNORS CONTINGENT FUND TO PAY COUNCIL.

By 1904 appropriation unexpended July 1, 1905		$ 2,148.20

DISBURSEMENTS.

To N. M. Wilcoxen	$ 110 00	
To C. A. Clark	1,637.30	
To amount charged off July 1, 1906	400 90	
Total		$ 2 148,20

GOVERNORS FUND—ARREST OF FUGITIVES.

DISBURSEMENTS.

To W. H. Morgan	$ 190.83	
To A W Coquillette	47.66	
To Peter Arndt	146 95	
To A. J. Grace.	33.02	
To W. C. Saunders	52.66	
To Fred Johnson	88.55	
To Wm. F. Kumbel	188.40	
To M. M. Robinson	79.37	
To G A. Lee	224.42	
To Ed Rowlings	51.34	
To W. E. Campbell	263 24	
To Wm. Larson	251.92	
To S. J. McCord	388 11	
To H. A. Henry	112 05	
To John I Bagnell	112.10	
To J. H. Brown	61 25	
To C. L. Culver	119 23	
To J. N. Hanes	120 45	
To W. A. Hogan	329.39	
To C. E Binger	99 79	
To W. C. Brown	121.97	
To E. W Bushnell	26 78	
To Henry Kesselring	260 85	
To Henry Greene	69 09	
To Geo. A Schmich	228 78	
To Wm. Thomas	57 56	
To B. H. McPherran	79 77	
To M O. Brown	124.61	
To Wm Caldwell	35 45	
Total		$ 3,965.59

GOVERNORS ARREST OF MURDERERS.

DISBURSEMENTS.

To W. A. Hogan	$ 300 00	

GOVERNORS RETURN OF PAROLED PRISONERS.

By 1904 appropriation unexpended July 1, 1905		$ 1,446 59

DISBURSEMENTS.

To B. W. Garrett	$ 55 26	
To Wm Larson	24 21	
To L. L. Bybee	38 95	
To E. Rowland	5.50	
To Willard Foster	2 50	
To John C. Loper	68.12	
To Laurel Bros	14.75	
To amount charged off	1,237.30	
Total		$ 1,446.59

GEOLOGICAL SURVEY CLERK FUND.

By balance of 1904 appropriations unexpended July 1, 1905...		$ 900.00
DISBURSEMENTS.		
To Nellie Newman		900.00

GEOLOGICAL SURVEY EXPENSE FUND

DISBURSEMENTS.

To Smithsonian Institute	$ 73.00	
To expressage	393.69	
Total		$ 466.69

HISTORICAL DEPARTMENT CLERK AND JANITOR FUND.

By balance 1904 appropriation unexpended July 1, 1905		$ 4,080 00
DISBURSEMENTS.		
To M. R. Whitcomb	$ 1,020.00	
To Alice M. Steel	900.00	
To S H. Stacy	720.00	
To T. Van Hyning	720.00	
To L. M. Randall	720.00	
Total		$ 4,080.00

IOWA LIBRARY COMMISSION CLERKS FUND.

By balance 1904 appropriation July 1, 1905		$ 720.00
DISBURSEMENTS.		
To Margaret Brown	$ 630 00	
To Lorena Webber	90.00	
Total		$ 720 00

IOWA LIBRARY COMMISSION EXTRA CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905		$ 800.00
DISBURSEMENTS.		
To Lillian Sharts	$ 335.00	
To Charles Chambers	210.00	
To Lorena Webber	80.00	
To Claude Shepherd	75 00	
To Alice Mann	35.00	
To amount charged off July 1, 1906	65 00	
Total		$ 800 00

IOWA LIBRARY COMMISSION TRAVELING EXPENSE.

By balance 1904 appropriation July 1, 1905	$ 1,789 34	
By rebate on mileage	119 46	
Total		$ 1,908 80

DISBURSEMENTS.

To Alice S. Tyler	$ 468 13	
To Harriet C. Towner	81.70	
To Johnson Brigham	80.79	
To Mrs. H. J. Howe	53.96	
To W. H. Johnston	23 77	
To Margaret W. Brown	17.96	
To Geo. E. McLean	17 84	
To E S. Morris	6 73	
To amount unexpended June 30, 1906	1,157.92	
Total		$ 1,908 80

MINE INSPECTORS EXPENSE FUND.

By appropriation July 1, 1906	$ 2,250.00	
Rebate on mileage	103 88	
Total		$ 2,353.88

DISBURSEMENTS.

To John Vernner	559.29	
To J. A. Campbell	525.04	
To Ed Sweeney	546.76	
To amount charged off June 30, 1906	722.79	
Total		$ 2,353.88

MINE INSPECTORS CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905	780.00

DISBURSEMENTS.

To L. E. Stamm	780.00

PHARMACY COMMISSION PER DIEM AND EXPENSE.

By fees collected from July 1, 1905 to July 1, 1906		$ 34,671.50

DISBURSEMENTS.

To Bert F Keltz	$ 2,134 51	
To G. S. Goss	1,936.75	
To Fred Russell	1,820 27	
To C. W. Phillips, secretary's salary	1,500.00	
To C. W. Phillips, expense	16 05	
To Democrat Publishing Company	37.00	
To Freeman Tribune Company	30.00	
To Capital City Commercial College	21 84	
Iowa Drug Co	23.50	
To Advocate Printing Company	16 00	
To G H. Krohn	15 25	
To Long Bros	12.00	
To D. M. Tent and Awning Co	7 50	
To Iowa State Atlas Company	25 00	
To excess fees turned in to state treasury July 1, 1906	27,075.83	
Total		$ 34,671 50

RAILROAD COMMISSIONER CLERK FUND.

By 1904 appropriation unexpended July 1, 1905		$ 1,980.00
DISBURSEMENTS.		
To Thos. H. Boylan	$ 1,200.00	
To Mrs. Freda McCausland	780.00	
Total		$ 1,980.0

RAILROAD COMMISSIONERS EXTRA CLERK'S FUND.

By 1904 appropriation unexpended July 1, '05		320.5 0
DISBURSEMENTS.		
To Harry Breeding	285.00	
To amount charged off July 1, '06	35 50	
Total		$ 320 5 0

RAILROAD COMMISSIONERS GENERAL EXPENSE FUND.

By 1904 appropriation unexpended July 1, '05		$ 1,078.5 3
DISBURSEMENTS.		
To The Mackey Company	$ 13.50	
To Register and Leader	14.45	
To West Publishing Company	12.00	
To Chas A. Lawrence	6.00	
To J. H. Welch Printing Company	44.50	
To Harry Breeding	50.00	
To miscellaneous expense	133 17	
To amount charged off July 1, 1906	8 4.91	
Total		$ 1,078.53

RAILROAD COMMISSIONER'S TRAVELING EXPENSE.

By 1904 appropriation unexpended July 1, 1905		$ 1.111.60
DISBURSEMENTS.		
To T. H. Boylan	$ 46.15	
To N. S Ketchum	207.20	
To E. A. Dawson	166 15	
To D. J. Palmer	229 70	
To D. N. Lewis	23.90	
To sundry persons	22 75	
To amount charged off July 1, 1906	415.75	
Total		$ 1,111 60

STATE LIBRARIAN CATALOGUING JANITORS AND STENOGRAPHERS.

By 1904 appropriation unexpended July 1, 1905		$ 2,470 05

DISBURSEMENTS.

To Lavina Steele	$ 1,000 03	
To Grace A. Cooper	720.00	
To W. W. Wills	720.00	
To amount charged off July 1, 1906	30.02	
Total		$ 2,470.05

STATE LIBRARIAN—EXTRA JANITOR FUND AND ASSISTANT IN LAW DEPARTMENT.

By 1904 appropriation unexpended July 1, 1905 ... $ 426.20

DISBURSEMENTS.

To H. M. Wills	$ 30.25	
To W. E. Chandler	46.60	
To Lorenz Chrisman	41.00	
To Helsey Hershem	.60	
To R. N. Hyde	25.00	
To amount charged off July 1, 1906	282.75	
Total		$ 426.20

SECRETARY OF STATE CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905 ... $ 7,730.01

DISBURSEMENTS.

To C. G. Martin	$ 1,200.00	
To H. T. Saberson	1,250.01	
To G. S. Brewer	1,200.00	
To C. C. Stiles	1,200 00	
To Dora Holiday	750.00	
To J. H. Wilson	905.00	
To J. D. Peters	780 00	
To R. M. Williams	295.00	
To Marie Ewing	150 00	
Total		$ 7,730.01

SECRETARY OF STATE EXTRA CLERKS FUND.

By 1904 appropriation unexpended July 1, 1905 ... $ 900. 00

DISBURSEMENTS.

To Edna Goodrell	$ 850 00	
To R. M. Williams	50.00	
Total		$ 900.00

SECRETARY OF STATE—SHIPPING HELP AND CATALOGUING IN STORAGE BUILDING.

By 1904 appropriation unexpended July 1, 1905. ... $ 1,426.21

DISBURSEMENTS.

To R. M. Williams	$ 395.85	
To C. E. Martin	247.50	
To Geo. E. Brammer	40 00	
To L. B. Raymond	4.00	
To J. R. Brink	6.00	
To L. V. Hites	143.75	
To Raymond C. Stiles	17.50	
To amount charged off July 1, 1906	572.11	
Total		$ 1,426.21

SUPERINTENDENT OF PUBLIC INSTRUCTION (CLERK'S FUND).

By 1904 appropriation unexpended July 1, 1905 ..... $ 1,620.00

DISBURSEMENTS.

To Byrdella Johnson	$ 900.00	
To J. W. Gooder	720.00	
Total		$ 1,620.00

SUPERINTENDENT OF PUBLIC INSTRUCTION EXTRA CLERK'S FUND.

By 1904 appropriation unexpended July 1, 1905 ..... $ 640.00

DISBURSEMENTS.

To Zephyr Gilpin	$ 7.00	
To Goldie Chamberlain	100.00	
To Mark Chamberlain	171.20	
To Louis Longwell	6.30	
To Mrs Nellie Sillick	22.50	
To H. C. Hollingsworth	106.00	
To Bessie Bennett	90.00	
To A. B. Billington	75.00	
To Addie McQuiston	12.00	
To C. P. Colgrove	50.00	
Total		$ 640.00

SUPREME COURT ROOM BAILIFF, MESSENGER AND STENOGRAPHERS SALARIES.

By 1904 appropriation unexpended July 1, 1905 ..... $ 4,080.50

DISBURSEMENTS.

To B P Kirk	$ 780.00	
To S H. Jones	20.00	
To W C. Brown	142.00	
To Chas. Williams	20.00	
To N. C Wilson	22.00	
To H. M. Barnes	22 00	
To L M. Brown	20.00	
To amount charged off July 1, 1906	3 054 50	
Total		$ 4,080.50

SUPREME COURT CONTINGENT FUND.

By 1904 appropriation unexpended July 1, 1905	$ 3,506.29	
By refund	64.80	
Total		$ 3,571.09

DISBURSEMENTS.

To H E. Deemer	$ 190.25	
To J. C. Sherwin	120.75	
To S M. Ladd	103 23	
To Emlin McClain	313.55	
To S M Weaver	332.25	
To C A. Bishop	14.50	
To Josephine L. Smith	105.40	
To West Publishing company	124.00	
To Blaise & Blaise	65.60	
To Chas D. Leggett	60.00	
To J. T. Henderson.	60.00	
To Mrs. Jencie McDowell	68.00	
To miscellaneous expense	203.52	
To amount charged off July 1, 1906	1,810.04	
Total		$ 3,571.09

SUPREME COURT REPORTER, CLERK'S FUND.

By 1904 appropriation unexpended July 1, 1905		$ 720.00

DISBURSEMENTS.

To W. G. Middleton	$ 300.00	
To E. C Terry.	180 00	
To J. Laughlin	180.00	
To balance unexpended June 30, 1906	60.00	
Total		$ 720.00

TREASURER OF STATE CLERK'S FUND.

By balance 1904 appropriation unexpended July 1, 1905		$ 5,047.47

DISBURSEMENTS.

To A. O. Hauge	$ 1,249.97	
To Harriet B. Perry	1.200.00	
To Carrie A Diller	.900.00	
To S. N. Nelson	900.00	
To V. A. Jones	780.00	
To Linnie H. Willis	17.50	
Total		$ 5,047.47

STATE ENTOMOLOGIST.

By fees collected from July 1, 1905 to July 1, 1906	$ 818.50	
By amount expended above fees	26 49	
Total		$ 844.99

DISBURSEMENTS.

To H. E. Summers		$ 844.99

STATEMENT No. 16.

Showing the county and district agricultural societies receiving State aid under chapter 43, laws of the Twenty-seventh General Assembly, with total amount actually paid for premiums for the year ending June 30, 1906.

Date of Issue			Number of warrant.	Name of Society.	Amount actually paid for premiums	Amount received from state
Month.	Day.	Year.				
November	4	1905	9253	Adair county	$ 980 70	$ 200.00
October	16	1905	8636	Adams county	842 74	200.00
October	18	1905	8690	Allamakee county	445.70	178 28
October	19	1905	8727	Anamosa district	709 00	200 00
November	4	1905	9260	Audubon county	795 90	200 00
October	18	1905	8689	Benton county	329.55	131 82
October	27	1905	8874	Big Four district (Chickasaw)	674 25	200 00
November	4	1905	9250	Big Four district (Pocahontas)	702.75	200.00
October	27	1905	8877	Boone county	582 40	200.00
October	16	1905	8693	Buena Vista county	964 75	200.00
November	3	1905	9239	Buffalo Center district	229 28	91.71
November	4	1905	9249	Butler county	726 10	200.00
September	19	1905	7900	Calhoun county	709 29	200.00
November	4	1905	9244	Cass county	801 78	200.00
September	15	1905	7816	Clarinda district	602 65	200.00
October	16	1905	8627	Clayton county	787 80	200 00
October	16	1905	8638	Clinton district	1,397 30	200.00
October	27	1905	8872	Columbus Junction district	1,755 92	200 00
November	4	1905	9251	Creston district	817.00	200 00
October	24	1905	8831	Davis county	959.45	200 00
October	16	1905	8626	Delaware county	545 93	200 00
October	16	1905	8634	Eastern Iowa district	1,027 26	200 00
November	3	1905	9242	Eden district	430.00	172 00
November	4	1905	9262	Elkader district	657 60	200 00
October	27	1905	8876	Fayette county	663 20	200.00
October	27	1905	8878	Floyd county	434 55	173 82
October	24	1905	8834	Franklin county	782 90	200 00
November	4	1905	9253	Grundy county	614 40	200 00
November	4	1905	9255	Guthrie county	578.45	200 00
October	16	1905	8625	Hancock county	522 50	200 00
October	16	1905	8632	Hardin county	1,059 50	200 00
November	3	1905	9243	Harrison county	468 75	187 50
September	14	1905	7808	Henry county	1,267 25	200 00
October	18	1905	8685	Humboldt county	589.70	200.00
September	14	1905	7807	Iowa county	500 80	200.00
September	20	1905	7916	Jackson county	922 60	200 00
September	26	1905	8020	Jasper county	838 80	200 00
September	26	1805	8019	Jefferson county	965 15	200 00
November	7	1905	9307	Jones county	1,091.00	200.00
October	27	1905	8875	Kossuth county	792.75	200.00
November	4	1905	9256	Laporte City district	512.05	200.00
September	19	1905	7898	Lee county.	499.15	199.66
October	19	1905	8729	Madison county	394.00	157.60
October	18	1905	8691	Massena district	478.00	191.20
October	4	1905	8410	Mills county	449.75	179.90
October	16	1905	8640	Milton district	330.00	132.00
November	4	1905	9246	Mitchell county	525.10	200.00
October	18	1905	8686	Montgomery county	745.20	200.00
November	4	1905	9245	New Sharon district	552 55	200.00
October	16	1905	8639	O'Brien county	512.10	200.00
October	18	1905	8687	Ottumwa district	692.25	200.00
November	3	1905	9240	Palo Alto county	339.75	135.90
November	4	1905	9252	Pottawattamie county	706.90	200.00
November	4	1905	9247	Poweshiek county (Grinnell)	634.35	200.00

STATEMENT No. 16—CONTINUED.

Date of Issue			Number of warrant.	Name of Society.	Amount actually paid for premiums	Amount received from state
Month.	Day	Year				
November	4	1905	9257	Poweshiek county cent'l (Malcom)	620.40	200 00
November	4	1905	9259	Prairie Lake district	752.85	200.00
November	4	1905	9261	Prairie Valley district	710.00	200.00
September	20	1905	7917	Ringgold county	568.64	200.00
September	14	1905	7809	Rock Valley district	539.75	200.00
October	24	1905	8832	Shelby county	699.85	200.00
October	27	1905	8873	Sheldon district	571.00	200.00
November	4	1905	9258	Shenandoah district	971 75	200.00
October	27	1905	8871	Sioux county	504.60	200 00
November	4	1905	9248	Story county	566.74	200.00
October	18	1905	8688	Strawberry Point district	574.85	200.00
October	19	1905	8728	Tama county	795.25	200.00
November	9	1905	9362	Union district	1,442.25	200.00
September	19	1905	7899	Victor district	498.50	199.40
October	19	1905	8730	Wapello district	946.30	200.00
October	16	1905	8631	Wapsie Valley district	888.40	200.00
October	16	1905	8635	Webster county	522.00	200.00
October	16	1905	8629	West Point district	524.25	200.00
October	16	1905	8637	What Cheer district	758.50	200.00
October	4	1905	8411	Wilton district	545.00	200.00
November	7	1905	9308	Winnebago county	134.25	53.74
October	16	1905	8628	Winneshiek county	515.00	200.00
October	16	1905	8630	Williamsburg district	594 65	200 00
September	28	1905	8054	Worth county	508.00	200 00
September	20	1905	7915	Wright county	251 85	101 94
Total					$ 53,946 18	$15,086 47

STATEMENT No. 17.

Showing the number, date and amount of warrants issued to counties for the purpose of defraying the expenses of Farmers Institutes, as provided for by Section 1675 of the Code, from July 1, 1905, to June 30, 1906, inclusive.

Counties.	Number of warrant.	Date of Issue.			Amount of warrant.
		Month.	Day.	Year.	
Adair	14376	March	26	1906	$ 75 00
Adams	12978	February	19	1906	41 40
Benton	10997	January	11	1906	73 67
Black Hawk	12651	February	13	1906	75 00
Boone	14198	March	19	1906	42 29
Bremer	13629	March	3	1906	75 00
Buchanan	13631	March	3	1906	75 00
Buena Vista	13628	March	3	1906	75 00
Butler	12621	February	12	1906	75 00
Calhoun	12490	February	7	1906	75 00
Carroll	15540	April	18	1906	75 00
Cedar	10480	December	29	1905	65 18
Cerro Gordo	10999	January	11	1906	75 00
Cherokee	16346	May	11	1906	75 00
Chickasaw	13740	March	9	190	75.00
Clay	8698	October	19	1905	75 00
Clayton	11623	January	23	1906	68 63
Clinton	13000	February	20	1906	75 00
Dallas	10260	December	16	1905	75.00
Decatur	11619	January	23	1906	75 00
Delaware	10221	December	15	1905	75.00
Dickinson	13627	March	3	1906	75 00
Dubuque	12298	February	5	1906	75.00
Emmet	12492	February	7	1906	75 00
Floyd	14932	April	3	1906	75 00
Franklin	12491	February	7	1906	75 00
Fremont	11622	January	23	1906	75 00
Greene	10409	December	22	1905	60 00
Grundy	13738	March	9	1906	66 00
Guthrie	10222	December	15	1905	75 00
Hancock	12299	February	5	1906	75 00
Hardin	12656	February	14	1906	55.18
Harrison	13014	February	20	1906	65.85
Howard	11572	January	20	1906	74.20
Humboldt (Special Act 31 G. A.)	15541	April	18	1906	75 00
Humboldt	17232	June	20	1906	75 00
Ida	12976	February	19	1906	75 00
Iowa	14388	March	27	1906	75.00
Jackson	11570	January	20	1906	75.00
Jasper	11624	January	23	1906	67.02
Jefferson	12619	February	12	1906	75.00
Johnson	15539	April	18	1906	74.51
Keokuk	12488	February	7	1906	75.00
Kossuth	12652	February	13	1906	75.00
Lee	14917	April	3	1906	59.15
Linn	12980	February	19	1906	75.00
Louisa	14199	March	19	1906	75 00
Lucas	16894	May	31	1906	14.55
Lyon	13630	March	3	1906	75 00
Madison	12489	February	7	1906	75 00
Mahaska	12300	February	5	1906	75.00
Marion	11571	January	20	1906	75.00
Marshall	13626	March	3	1906	75.00
Mills	10479	December	29	1905	75 00

STATEMENT No. 17—CONTINUED.

Counties.	Number of warrant.	Date of Issue.			Amount of warrant.
		Month.	Day.	Year.	
Mitchell	12545	February	9	1906	75.00
Monona	10411	December	22	1905	75.00
Monroe	9237	November	3	1905	75.00
Muscatine	12487	February	7	1906	75.00
O'Brien	13770	March	13	1906	75.00
Osceola	12979	February	19	1906	75.00
Page	12981	February	19	1906	75.00
Palo Alto (Special Act 31 G. A	15543	April	18	1906	47.00
Palo Alto	13741	March	9	1906	28.00
Palo Alto	5749	July	1	1905	47.00
Pocahontas	13632	March	3	1906	75 00
Polk	11078	January	12	1906	25 00
Polk	11746	January	31	1906	25 00
Polk	12620	February	12	1906	25.00
Poweshiek	8778	October	21	1905	73.00
Ringgold	9309	November	7	1905	75.00
Sac	10995	January	11	1906	75.00
Scott	11625	January	23	1906	71.95
Sioux	11621	January	23	1906	75.00
Story	14957	April	5	1906	44.25
Tama	13607	March	3	1906	75.00
Taylor	12977	February	19	1906	22 50
Union	12493	February	7	1906	50.00
Van Buren	7066	August	16	1905	56.07
Van Buren	11626	January	23	1906	14.00
Van Buren	13739	March	9	1906	5.93
Van Buren (Special Act 31 G. A.)	15542	April	18	1906	56 67
Warren	10410	December	22	1905	75.00
Washington	11620	January	23	1906	75.00
Wayne	10996	January	11	1906	66.53
Winnebago	10998	January	11	1906	75.00
Winneshiek	17286	June	25	1906	55.00
Worth	11569	January	20	1906	75.00
Wright	12297	February	5	1906	75.00
Total					$ 5,814.53

STATEMENT NO. 18.

Miscellaneous expenditures showing the bills audited by the Executive Council in accordance with Section 164 of the Code from July 1, 1905, to June 30, 1906, inclusive.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amt.
					LIGHTING CAPITAL BUILDING AND GROUNDS AND HISTORICAL BUILDING	
August	1	1905	6759	Des Moines Edison Light company.	Electricity for historical building and grounds for June.	$ 35 28
October	20	1905	8756	Des Moines Edison Light company.	Electricity for historical building and grounds for September	29.68
January	23	1906	11634	Des Moines Edison Light company.	Electricity for historical building and grounds for November.	12.60
April	24	1906	15797	Des Moines Gas company.	Gas for capitol building and grounds	135 10
April	24	1906	15798	Des Moines Gas company.	Gas for capitol building and grounds for December 1905 and January and February 1906	509.66
May	12	1906	16362	Des Moines Edison Light company.	Electric light for historical building	6.30
May	22	1906	16510	Des Moines Gas company	Gas for capitol building and grounds	120.00
June	30	1906	17848	Des Moines Gas company	Gas for capitol building and grounds	86.50
July	19	1905	6303	Capital City Gas Light company	Gas for capitol building and grounds	106.15
August	18	1905	7129	Capital City Gas Light company	Gas for capitol building and grounds.	108.46
October	12	1905	8558	Capital City Gas Light company	Gas for capitol building and grounds	103 29
October	20	1905	8957	Capital City Gas Light company	Gas for capitol building and grounds	134.86
November	17	1905	9548	Capital City Gas Light company	Gas for capitol building and grounds	147.40
January	23	1906	11633	Capital City Gas Light company	Gas for capitol building and grounds	148.61
October	6	1905	8444	Welsbach Street Lighting company	Lamps for capitol grounds	110 00
April	24	1906	15796	Welsbach Street Lighting company	Lamps for capitol grounds last quarter 1905	220.00
June	30	1905	17847	Welsbach Street Lighting company	Lamps for capitol grounds.	110 00
				Total		$ 2,123.89
					REPAIRING CAPITOL BUILDING AND GROUNDS—	
July	19	1905	6301	W. H. Lantz & company	Repairs, inspecting elevators	11.31
August	1	1905	6757	Otto Kell.	Repairs, painting and decorating Grand Army room	220.00
August	1	1905	6758	Otto Kell.	Repairs, painting and decorating Grand Army room	10.00
October	12	1905	8555	Bilz & DeFoi	Repairs, gilding ball on flag staff.	3 00
October	12	1905	8557	L. H. Kurtz & company	Repairs, repairing sewer	9 60
November	17	1905	9549	DeFoi Bro's	Repairs, painting	18 90
December	2	1905	9992	L. H. Kurtz & company.	Repairs, plumbing toilet room	7.20
				Total		$ 280.01

				MUTUAL TELEPHONE SERVICE—	
July	19	1905	6304	Mutual Telephone company	Rental of office instruments for state offices and toll charges $ 44.00
July	19	1905	6305	Mutual Telephone company	Rental of office instruments for state offices and toll charges 60.75
July	19	1905	6306	Mutual Telephone company	Rental of office instruments for state offices and toll charges 72 00
July	19	1905	6307	Mutual Telephone company	Rental of office instruments for state offices and toll charges 65 00
August	1	1905	6760	Mutual Telephone company	Rental of office instruments for state offices and toll charges 3 00
September	8	1905	7710	Mutual Telephone company	Rental of office instruments for state offices and toll charges 1.95
October	12	1905	8556	Mutual Telephone company	Rental of office instruments for state offices and toll charges 5.70
December	19	1905	10333	Mutual Telephone company	Rental of office instruments for state offices and toll charges 3 10
December	19	1905	10334	Mutual Telephone company	Rental of office instruments for state offices and toll charges 16.50
December	19	1905	10335	Mutual Telephone company	Rental of office instruments for state offices and toll charges 24 00
December	19	1905	10336	Mutual Telephone company	Rental of office instruments for state offices and toll charges 20 25
December	19	1905	10337	Mutual Telephone company	Rental of office instruments for state offices and toll charges 24 00
January	23	1906	11632	Mutual Telephone company	Rental of office instruments for state offices and toll charges 2.25
April	24	1906	15800	Mutual Telephone company	Rental of office instruments for state offices and toll charges 84 75
April	24	1906	15802	Mutual Telephone company	Rental of office instruments for state offices and toll charges 5 70
May	12	1906	16363	Mutual Telephone company	Rental of office instruments for state offices and toll charges 2 65
May	26	1906	16584	Mutual Telephone company	Rental of office instruments for state offices and toll charges 2 80
June	20	1906	17231	Mutual Telephone company	Rental of office instruments for state offices and toll charges 1 75
June	30	1906	17807	Mutual Telephone company	Rental of office instruments for state offices and toll charges 84 75
June	30	1906	17807	Mutual Telephone company	Rental of office instruments for state offices and toll harges 2.20
September	20	1905	7929	Iowa Telephone company	Rental of office instruments for state offices and toll charges 58 85
September	20	1905	7930	Iowa Telephone company	Rental of office instruments for state offices and toll charges 52 70
September	20	1905	7931	Iowa Telephone company	Rental of office instruments for state offices and toll charges 26.25
September	20	1905	7932	Iowa Telephone company	Rental of office instruments for state offices and toll charges 41 05
November	17	1905	9543	Iowa Telephone company	Rental of office instruments for state offices and toll charges 51 80
November	17	1905	9544	Iowa Telephone company	Rental of office instruments for state offices and toll charges 68 65
November	17	1905	9545	Iowa Telephone company	Rental of office instruments for state offices and toll charges 46.25
November	17	1905	9546	Iowa Telephone company	Rental of office instruments for state offices and toll charges 70 20
April	24	1906	15801	Iowa Telephone company	Rental of office instruments for state offices and toll charges 230 25
				Total	$ 1,168 10
				TELEGRAPH SERVICE.	
August	1	1905	6756	Western Union Telegraph Co	Messages to and from state offices 13 16
September	20	1905	7914	Western Union Telegraph Co	Messages to and from state offices 27 27
November	17	1905	9540	Western Union Telegraph Co.	Messages to and from state offices 24.89
April	27	1906	15853	Western Union Telegraph Co	Messages to and from state offices 15 74
May	12	1906	16361	Western Union Telegraph Co	Messages to and from state offices 51 15
May	11	1906	16334	Postal Telegraph Co	Messages to and ftom state offices 40 02
November	17	1905	9541	American District Telegraph Co	Messages to and from state offices .25
				Total	$ 172 48
				WATER SERVICE.	
July	19	1905	6302	Des Moines Water Works Co	Water for capitol building and grounds 105 64
August	18	1905	7128	Des Moines Water Works Co	Water for capitol building and grounds 107 74
October	6	1905	8443	Des Moines Water Works company	Water for capitol building and grounds 101.05
October	20	1905	8755	Des Moines Water Works company	Water for capitol building and grounds 116.80
November	17	1905	9547	Des Moines Water Works company	Water for capitol building and grounds 82.35
December	19	1905	10332	Des Moines Water Works company	Water for capitol building and grounds 83 36
April	24	1906	15799	Des Moines Water Works company	Water for capitol building and grounds 527.36
May	22	1906	16509	Des Moines Water Works company	Water for capitol building and grounds 96.97
June	30	1906	17846	Des Moines Water Works company	Water for capitol building and grounds 115.10
				Total	$ 1,336.37

RECAPITULATION.

For lighting capitol buildings and grounds and historical building	$ 2,123 89
For repairing	280.01
For telephone service for state offices	1,168 10
For telegraph service for state offices	172.48
For water service for capitol building and grounds	1,336 37
Grand total	$ 5,080.85

STATEMENT No. 19.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 165 of the Code from July 1, 1905 to June 30, 1906, inclusive.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
					SUPPLIES, STORES, ETC.	
July	11	1905	5987	Tri City Electric Co	Lamp cord and key sockets, custodian	$ 7 49
July	11	1905	5988	Brown Hurley Hardware Co	Sash chain, etc., custodian	5 95
July	11	1905	5989	Standard Oil Co	Oil, custodian	1.06
July	11	1905	5990	Globe Machinery Supply Co.	Graphite and Packing, custodian	5 78
July	11	1905	5991	Arthur Frantzen Co	150, S C. P. lamps, custodian	27 00
July	11	1905	5992	Iowa Drug Co	Sal Amoniac, custodian	4.00
July	11	1905	5993	Crosby Steam Gauge & Volume Co	Recorder ink, custodian	1 00
July	11	1905	5994	S. E. Bowser & Co	Two oil tanks, custodian	65 00
July	11	1905	5996	Langan Bros	Baskets, census	5 20
July	11	1905	5998	Art Metal Construction Co	Extra keys for steel cases, secretary council	1 00
July	12	1905	6004	Remington Typewriter Co	Card cylinders, adjutant general	2 00
July	12	1905	6005	Younker Bros	Carpet, adjutant general	121.10
July	12	1905	6007	A. S. Aloe Co	Anemometer, mine inspector	22.95
July	12	1905	6008	A. H. Abbott & Co	Name plates, historical department	5 02
July	12	1905	6009	Elliott Fisher Co	Typewriter parts, secretary of state	2.00
July	12	1905	6011	Drysdale & Hall	Stamp pads and ink, auditor of state	.90
July	12	1905	6012	Langan Bros	Merchandise, supply department	2 90
July	12	1905	6013	Langan Bros	Merchandise, supply department	11.78
July	12	1905	6014	Dennison Manufacturing Co	Merchandise, supply department	125 52
July	12	1905	6015	Des Moines Drug Co	Merchandise, supply department	48
July	12	1905	6016	Drysdale & Hall	Merchandise, supply department	1.50
July	12	1905	6017	Harrah & Stewart Mfg. Co	Merchandise, supply department	9 75
July	12	1905	6018	Whiting Paper Co	Paper, supply department	117.60
July	12	1905	6020	Baker-Trisler Co	Merchandise, supply department	20 25
July	12	1905	6019	Baker-Trisler Co.	Merchandise, snpply department	.46
July	20	1905	6331	T. E. McCurdy	Tree for grounds	1 00
July	20	1905	6334	R. H. Hyde	Cleaning curtains, secretary of state	6.00
July	20	1905	6335	Baker-Trisler Co	Gummed numbers, superintendent of public instruction	1.10
July	20	1905	6337	Drysdale & Hall	Rubber stamp	.45

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
					SUPPLIES, STORES ETC—*Continued.*	
July	20	1905	6338	Capital City Gas Co	Gas tubing, historical department	$ 1 20
July	20	1905	6339	Westinghause Machinery Co	Repairs, custodian	34.48
July	20	1905	6340	Martin Culbertson Co	Picture moulding, custodian	4 20
July	20	1905	6341	Bolton Hardware Co	Coat and hat hooks, custodian	45
July	20	1905	6342	Arthur Frantzen Co.	Fuses, custodian	3.06
July	20	1905	6343	L. H. Kurtz Co	Scythe and stone, custodian	1 10
July	20	1905	6344	Standard Glass & Paint Co	Paint for boiler room, custodian	2 50
July	20	1905	6345	Lord & Woodward	Picture moulding, custodian	2 65
July	20	1905	6346	Globe Machinery & Supply Co	Brass screw and nut, custodian	.50
July	20	1905	6347	Globe Machinery & Supply Co	Packing, custodian	6 46
July	20	1905	6348	Des Moines Drug Co	Merchandise, supply department	25 40
August	1	1905	6781	Graham Paper Co	Merchandise, supply department	328 77
August.	1	1905	6783	Langan Bros	Merchandise, supply department	118.38
August.	1	1906	6782	W. J Pratt Co.	Merchandise, supply department	37 02
August.	1	1905	6784	Baker-Trisler Co	Merchandise, supply department	172.74
August.	11	1905	6810	U P. Board of Pub	Minutes of General Assembly, census	.48
August.	22	1902	7205	Langan Bros	Merchandise, supply department	16 88
August.	22	1905	7209	Garver Hardware Co	Files, custodian	.50
August.	22	1905	7210	Standard Oil Co	Oil, custodian	75
August.	22	1905	7211	Tri-City Electric Co	Desk fan, custodian	13 75
August.	22	1905	7212	Tri-City Electric Co	Zincs, custodian	3 60
August.	22	1905	7213	Fairbanks-Morse Co.	Wrench, custodian	.23
August.	22	1905	7214	Iowa Drug Co.	Sal soda, custodian	1 88
August.	22	1905	7215	Garver Hardware Co.	Sash lifts, custodian	2 00
August.	22	1905	7219	Drysdale & Hall	Rubber stamps, clerk supreme court	2.20
August.	22	1905	7223	O'Dea Hardware Co	Mantles, globes, etc , custodian	7.50
August.	22	1905	7224	Globe Machinery & Supply Co	Gaskets, waste, etc., custodian	19 38
August.	22	1905	7225	Brown-Hurley Co	Drill bit, custodian	28
August.	22	1906	7226	Marshall Oil Co	Machinery oil, etc , custodian	52 53
August.	22	1905	7227	Bolton Hardware Co	Locks and saw blades, custodian	2.25
August.	22	1905	7228	Sawyer-Man Electric Co	Sixteen-C P globes, custodian	45.00
August.	22	1905	7229	Johnson Service Co	Crank pin box, custodian	3 00
August.	22	1905	7230	E. T Burrows Co	Twenty-five window screens, custodian	110 01
August.	22	1905	7231	Groom Boiler Compound Co	Boiler compound, custodian	25 00
August.	22	1905	7232	Winslow Elevator Co	Elevator supplies, custodian	26 70
August.	22	1905	7233	W J Pratt Co	Supplies, supply department	56 05
August.	22	1905	7234	Harris-Emery Co	Supplies, supply department	68 04

August	22	1905	7235	Baker-Trisler Co	Supplies, supply department	$ 61 60
August	22	1905	7236	Baker-Trisler Co	Supplies, supply department	87 61
August	22	1905	7237	Brinsmaid & Co	Supplies, supply department	6.75
August	22	1905	7238	Langan Bros	Supplies, supply department	98.77
August	22	1905	7239	Carpenter Paper Co	Supplies, supply department	42 00
September	9	1905	7730	Langan Bros	Supplies, supply department	146.61
September	9	1905	7731	W. J. Pratt Co	Supplies, supply department	39 80
September	9	1905	7732	Harris-Emery Co	Supplies, supply department	58 50
September	9	1905	7733	Whiting Paper Co	Merchandise, supply department	301.50
September	9	1905	7734	Whiting Paper Co	Merchandise, supply department	70.25
September	9	1905	7735	Baker Trisler Co	Merchandise, supply department	109 45
September	9	1905	7736	Carpenter Paper Co	Merchandise supply department	606 00
September	9	1905	7737	Langan Bro's	Supplies, supply department	224 25
September	9	1905	7738	Baker-Trisler Co	Supplies, supply department	9 95
September	9	1905	7739	Burroughs Adding Machine Co	Paper, census	27.25
September	9	1905	7743	Western Kieley Steam Specialty Co	Valve spindles, custodian	2 25
September	9	1905	7744	O'Dea Hardware Co	Awning pulleys & gas mantles, custodian	3.60
September	9	1905	7745	O'Dea Hardware Co	Gas mantles, custodian	90
September	9	1905	7746	Baker Trisler Co	Flags, custodian	51 45
September	9	1905	7747	Garver Hardware	Flag ropes, custodian	1.65
September	9	1905	7748	Standard Glass & Paint Co	Glass, custodian	2.50
September	9	1905	7749	Standard Oil Co	Oil, custodian	1 01
September	9	1905	7750	Baker-Trisler Co	Paper for census .80, trial balance treasurer. 2 40	3 20
September	20	1905	7906	Whiting Paper Co	Supplies, supply department	1,594 24
September	20	1905	7907	Baker-Trisler Co	Supplies, supply department	154.23
September	20	1905	7908	Graham Paper Co	Supplies, supply department	871.60
September	20	1905	7909	Carpenter Paper Co	Supplies, supply department	535.31
September	20	1905	7910	J. W. Butler Paper Co	Supplies, supply department	656.75
September	20	1905	7911	J. W. Butler Paper	Supplies, supply department	2 962 39
September	22	1905	7969	Harris-Emery Co	Material to cover flags	6 31
September	22	1905	7970	C. B. Dockstader	Material, to cover flags	1 05
September	22	1905	7971	Burroughs Adding Machine Co	Paper, census	10 50
September	22	1905	7972	Iowa Incubator Co	3 Bases, historical department	8.00
September	30	1905	8077	T. E. McCurdy	Expense moving flags	20.53
September	30	1905	8078	T. E. McCurdy	Lumber, custodian	38.85
October	3	1905	8374	J. W. Butler Paper Co	Paper, supply department	10,467.87
October	3	1905	8375	J. W. Butler Paper Co	Paper supply department	4,245.51
October	3	1905	8379	W. J. Pratt Co	Supplies supply department	23.10
October	3	1905	8380	Baker-Trisler Co	Supplies, supply department	313 46
October	3	1905	8378	Langan Bro's	Supplies, supply department	495 50
October	3	1905	8377	Carpenter Paper Co	Paper, supply department	47 50
October	12	1905	8563	Drysdale & Hall	Rubber stamp census	25
October	12	1905	8565	Crosby Steam Gauge & Valve Co	Charts custodian	5 00
October	13	1905	8566	L. H. Kurtz Co	Tools and material, custodian	35 00
October	13	1905	8567	O'Dea Hardware Co	Gas lamps, custodian	9.00

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
October	13	1905	8568	Standard Glass & Paint Co	Glass, custodian	$ 37.75
October	13	1905	8569	Tri-City Electric Co.	Armature for desk fan, custodian	5 98
October	13	1905	8570	Reese, Stuart	Sanford's ink eraser	50
October	13	1905	8571	Younker Bros	Carpet, G. A. R. room	210.47
October	23	1905	8802	J. W. Butler Paper Co	Supplies, supply department	145.20
October	23	1905	8803	Carpenter Paper Co	Supplies, supply department	80 60
October	23	1905	8804	Carpenter Paper Co	Supplies, supply department	86 70
October	23	1905	8805	Whiting Paper Co	Supplies, supply department	72 25
October	23	1905	8806	W. J. Pratt & Co	Supplies, supply department	50 10
October	23	1905	8811	Remington Typewriter Co.	Type cleaner, secretary council	1.00
October	23	1905	8815	Standard Paint & Glass Co	Glass and putty, custodian	1 55
October	23	1905	8816	Tri-City Electric Co.	Fuse and tape, electric supplies, custodian	2.24
October	23	1905	8817	Thomas Plumbing Co	1-Union, 1-Valve, engineers supplies, custodian	70
October	23	1905	8818	Des Moines Fuel & Lime Co.	Lime and cement, custodian	3.60
October	33	1905	8819	Gardner Governor Co	Engine supplies, custodian	1 89
October	33	1905	8820	O'Dea Hardware Co	Hardware, custodian.	4.30
October	28	1905	8821	Arthur Frantzen Co	Electrical supplies, custodian	15.19
October	23	1905	8822	Iowa Automobile Co	Engine supplies, custodian.	35
October	23	1905	8823	Globe Machine Co	Engine supplies, custodian	31 16
October	23	1905	8824	S. Davidson & Bros	Nails, brads, tools, etc	18.47
October	31	1905	9124	Baker Machinery Co	Elevator for boiler house, custodian	296.70
November	2	1905	91.3	B. F. Stearns	Box hooks, custodian	2 25
November	6	1905	9271	Carpenter Paper Co	Supplies, supply department	490.41
November	6	1905	9272	Langan Bros	Supplies, supply department	273 52
November	6	1905	9273	Langan Bros	Supplies, supply department	101 13
November	6	1905	9274	Baker-Trisler Co	Supplies, supply department	20 25
November	6	1905	92.5	Baker-Trisler Co	Supplies, supply department	5.80
November	6	1905	9279	Remington Typewriter Co	Type cleaner, clerk of courts 1.00, R. R. commission 2.00	3.00
November	6	1905	9282	Standard Oil Co	Oil, custodian	45
November	6	1915	9283	Arthur Frantzen Co.	Electrical supplies, custodian	9 08
November	6	1905	9284	Marshall Oil Co	Oil, custodian	9 00
November	6	1905	9285	O'Dea Hardware Co	Hardware, custodian	12.60
November	6	1905	9286	Lagonda Manufacturing Co	Supplies, custodian	5.25
November	6	1905	9287	S. Davidson & Bro	Imported leather nails, custodian	4.00
November	6	1905	9288	Garver Hardware Co	Hardware, custodian	45 05
November	6	1905	9289	Marshall Oil Co.	Oil, custodian	34 08
November	6	1905	9290	O'Dea Hardware Co	Hardware, custodian	50

November	6	1905	9291	Tri-City Electric Co	Electrical supplies, custodian	$ 1.90
November	6	1905	9292	Globe Machinery & Supply Co	Engineers supplies, custodian	16.87
November	15	1905	9465	Drysdale & Hall	Rubber stamp, auditor of state	1.70
November	18	1905	9560	National Boiler & Iron Works	Boiler flues, custodian	24.01
November	20	1905	9579	Baker-Trisler Co	Copying cloths, ex-office	1.80
November	20	1905	9580	Diamond Compound Co	Boiler compound, custodian	42.97
November	20	1905	9581	Garver Hardware Co	Paint, custodian	7.08
November	20	1905	9582	Iowa Seed Co	Grass seed, custodian	1.38
November	20	1905	9583	O'Dea Hardware Co	Picture hooks, custodian	25
November	20	1905	9584	Bert Perkins	Magneta testing set, custodian	4.50
November	20	1905	9585	Laganda Mf'g. Co	Parts for boiler tube cleaner, custodian	1.00
November	20	1905	9586	Iowa Automobile & Supply Co.	Repairs for machine, custodian	1.05
November	20	1905	9587	Bolton Hardware Co	Metal polish, custodian	1.70
November	20	1905	9588	Baker-Trisler Co	Supplies, supply department	207.32
November	20	1905	9589	Langan Bros	Supplies, supply department.	7.56
November	20	1905	9590	Carpenter Paper Co	Supplies, supply department	297.16
December	2	1905	9991	Westinghouse Machine Co	Grates etc., supply department	218.90
December	4	1905	10015	Tri-City Electric Co	Gas tubes, electric fuse, supply department	3.50
December	4	1905	10016	L. H. Kurtz & Co	Tools and supplies, supply department	3.40
December	4	1905	10017	Garver Hardware Co	Sash cord and battery, supply department	1.03
December	4	1905	10018	O'Dea Hardware Co	Hack saw blades, engineers supply	1.00
December	16	1905	10244	Bilz & DeFoi	Lumber for scaffold	17.17
December	20	1905	10315	Drysdale & Hall	Rubber stamps, auditor of state	2.00
December	20	1905	10346	Drysdale & Hall	Supplies, supply department	21.00
December	21	1905	10385	Langan Bros	Supplies, supply department	28.00
December	21	1905	10386	Baker-Trisler Co	Merchandise, supply department	39.25
December	21	1905	10387	Carpenter Paper Co	Supplies, supply department	51.90
December	21	1905	10388	Carpenter Paper Co	Supplies, supply department	45.00
January	10	1906	10993	Art Metal Construction Co	Steel case, census cards	678.00
January	13	1906	11202	Langan Bros.	Supplies, supply department	1.60
January	13	1906	11203	Des Moines Drug Co	Supplies, supply department	.90
January	13	1906	11204	J. W. Wirtel	Supplies, supply department	7.00
January	13	1906	11205	Winslow Elevator Co	Valves and shafting for elevators, custodian	15.60
January	13	1906	11206	Des Moines Fuel & Lime Co	Cement for tile floors and concrete	9.00
January	13	1906	11207	Buck Bros Co	Paint for historical building, custodian	1.25
January	13	1906	11209	Globe Machinery Co	Engineers supplies	2.32
January	13	1906	11210	Iowa Drug Co	Sal amoniac	4.25
January	13	1906	11211	David J. Brown Co.	Large globes for electric figures 1st floor	3.20
January	13	1906	11212	Standard Oil Co	Kerosene for boiler house, custodian	.45
January	13	1906	11213	Globe Machinery Co	Rainbow packing engine room, custodian	9 90
January	13	1906	11214	Arthur Frantzen Co	Electric supplies and lamps, custodian	14 50
January	13	1906	11215	Globe Machinery & Supply Co	Gaskets and emery cloth, custodian	4.75
January	13	1906	11216	S. Davidson & Bro	Hardware, custodian	.49
January	13	1906	11217	Des Moines Scale & Mf'g. Co	Test Weight, mine inspector	2 50
January	13	1906	11218	R. L. Polk & Co	State directors, executive department	30.00
January	13	1906	11219	Underwood Typewriters	No 5 modet underwood, No. 81921 library	53 25
January	13	1906	11220	Baker-Trisler Co	Wire nail basket, treasurer	40
January	13	1906	11221	Baker-Trisler Co	Merchandise supply departmeat	18.00
January	13	1906	11222	Des Moines Paper Box Mf'g Co	Supplies supply department	15 73
January	13	1906	11223	Carpenter Paper Co	Supplies, supply department	45 00

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
					SUPPLIES STORES, ETC—*Continued.*	
January.	17	1906	11448	Hyde Carpet Cleaner Co.	3 cans of H and H soft soap	$ 6 25
January	22	1906	11568	Chassell & Ferguson	Exchange book typewriter, secretary of state	120 00
January	24	1906	11665	Drysdale & Hall	2 pads, auditor of states office	40
January	13	1906	11666	Drysdale & Hall	Rubber stamp, auditor of state's office	1 60
January	13	1906	11668	Garver Hardware Co	Drawer locks and key blands, custodian	3 10
January	13	1906	11670	Chas W Rogg Co	Sanogran custodian	3 50
January.	13	1906	11672	Western Electric Co	Dry battaries for clocks, custodian	1.60
January.	13	1906	11674	Holland Co	Oil testing apparatus, supply department oil inspection	25 00
January	13	1906	11676	Baker Trisler.	Merchandise, supply department	12 51
January	13	1906	11678	Langan Bros	Merchandise, supply department	19.16
February	5	1906	12296	Burroughs Adding Machine Co.	Auditors office, $425 00; treas. office $425.00 exec. council $450 00	1,300.00
February	7	1906	12498	Midland Electric Co	Telephones, historical department	13 00
February	7	1906	12499	Des Moines Paper Box Mf'g Co	Boxes	12.25
February	7	1906	12500	Langan Bros	Supplies, supply department	6 25
February	9	1906	12562	Buck Bros	Paint, custodian	2 25
February	9	1906	12563	Garver Hardware Co	Supplies, supply department	34 00
February	9	1906	12564	Baker Trisler Co	Supplies, supply department	71.67
February	9	1906	12568	Langan Bros	Mop wringer, custodian	2.50
February	9	1906	12568	O'Dea Hardware Co	Lamps and mantles, custodian	139 40
February	9	1909	12570	East Side Planing Mill Co.	Glass railing for file clerk senate, custodian	26 00
February	9	1906	12571	Standard Oil Co	Kerosene and gasoline, custodian	1 05
February	9	1906	12572	Globe Machinery & Supply Co	Engineers supplies, custodian	9 72
February	12	1906	12609	L H. Kurtz	Engineers supplies, custodian	42 22
February	12	1906	12610	Brown Hurley Co	Martin twine custodian	.56
February	12	1606	12611	Garver Hardware Co	Wardrobe hooks, custodian	1 00
February	12	1906	12612	Chase & West	Letter backs, custodian.	10 45
February	12	1906	12613	Midland Electric Co	Carbons and push buttons, custodian.	2 67
February	12	1906	12614	Geo L Longshore	Sawdust, custodian	1.10
February	15	1906	12708	T. E McCurdy	Cash advanced for wardrobe in state library.	60.00
February	21	1906	13015	Drysdale & Hall	Oil inspectors stencils, supply department	9 50
February	21	1906	13017	Younker Bros	Carpet, flags and shades	2.816.75
February	21	1906	13018	L Harback	Martin twine and setter shades.	7 65
February	21	1906	13019	S. Davidson & Bro.	Window shades, rollers etc, custodian	77 97
February	21	1906	13020	Winslow Elevator Co	Repairs for elevators, custodian	13 25
February	21	1906	13021	Globe Machinery Co.	Leather belting, custodian	.55
February	21	1906	13022	J H. Queal & Co.	Lumber and doors for senate, custodian	20.00
February	21	1906	13023	Bert Perkins	Zincs for clock batteries, custodian	4.20

February	21	1906	13024	Frank Hervey	5.40
February	21	1906	13025	O'Dea Hardware Co	7 20
February	21	1906	13026	Peoples Furniture Co	10.50
February	21	1906	13027	Hyde C. C. & Moth Ex. Co.	6.25
February	21	1906	13028	Hawkey Machine & Brass Works.	1 00
February	21	1906	13029	A L Ide & Sons	10.00
February	21	1906	3030	Drysdale & Hall	.75
March	3	1906	13586	Baker Trisler Co	4 92
March	3	1906	13587	Langan-Bro's	12 83
March	6	1906	13588	Des Moines Drug Co	2.14
March	3	1906	13589	Whiting Paper Co	196.00
March	3	1906	13590	Baker-Trisler Co	17.40
March	3	1906	13593	National Electric Mfg. Co	26 20
March	3	1906	13 94	Winslow Elevator Co	9.00
March	3	1906	13597	Baker-Trisler Co	7.65
March	3	1906	13598	Baker-Trisler Co	10.26
March	3	1906	13 99	Dietz & Lereke.	3 75
March	3	1906	13601	Globe Machinery Co.	15 88
March	3	1906	13602	Modern Plumbing & Heating Co	4 10
March	3	1906	13603	Westinghouse Mfg Co	2.88
March	3	1906	13605	Standard G. & P. Co	1.20
March	3	1906	3604	Jas. P. Marsh & Co	2.00
March	24	1906	14362	Buck Bro's.	.72
March	24	1906	14363	Marshall Oil Co.	25.60
March	24	1906	14364	Standard Oil Co	.44
March	24	1906	14365	Western Valve Co	13 87
March	24	1906	14366	Arthur Frantzen Co	41.22
March	24	1906	14368	Baker-Trisler Co	13.00
April	7	1906	14986	Baker-Trisler Co	43.95
April	6	1906	14987	Harrah & Stewart Mfg. Co	13 00
April	6	1906	14988	Burroughs Adding Machine Co	10.50
April	6	1906	14989	M. E. Sherman	5.96
April	6	1906	14990	J. W Butler Paper Co	18.96
April	6	1906	14991	Langan Bros	6.80
April	6	1906	14992	Langan Bros	7.20
April	6	1906	14993	Dennison Mfg. Co	126.00
April	6	1906	14995	Gibson Soap Co	12.00
April	6	1906	14998	Arthur Frantzen Co	.96
April	6	1906	14999	Hyde Carpet Cleaning Co	6.25
April	6	1906	15000	Diamond Compound Co	41.56
April	7	1906	15357	Westinghouse Machinery Co	3.00
April	7	1906	15358	Standard Oil Co	.45
April	7	1906	15359	Modern Plumbing Co	.90
April	7	1906	15360	Globe Machinery & Supply Co.	9.19
April	7	1906	15361	Globe Machinery & Supply Co.	6.95
April	7	1906	15362	S. Davidson & Bro	6.00
April	24	1906	15785	Drysdale & Hall	2.75
April	24	1906	15789	Midland Electric Co	1.80
April	24	1906	15790	Fairbank, Morse & Co	1.32
April	24	1906	15791	L. H Kurtz & Co	25.27

Salt, custodian
4 dozen mantles
Carpet sweeper and costumers chief clerks room, custodian.
H. H. soft soap
Water tank faucet handle
Bushing for Ideal engine
Rubber stamps, secretary of executive council.
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Wire from power plant to Historical building.
Air and equalizing valves for elevators
Metal bound doctor boxes, pharmacy commission
Wire mail baskets, secretary executive council
Portland cement, custodian
Engineers supplies, custodian
Engineers supplies, custodian
Brushes for electric motor, custodian
Lanson Lights committee room No 11
Vacuum gage, custodian
Paste, custodian
2 barrels lubricating oil, custodian
5 gallons perfection oil
Special valve for steam pipe, boiler room.
Electrical supplies, custodian
Money changer and bill box, treasurer
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Supplies, supply department
Soap, custodian
A. Phugs Electrical Supplies, custodian
H. H. soft soap, custodian
Boiler compound
Piston rings and bushings, custodian
Perfection oil for boiler room, custodian
Pipe fittings, custodian
Packing etc., custodian
Packing engineers supplies, custodian
Upholsterer nails, custodian
Oil stencils, supply department
Dry cells (shock batteries), custodian
Rocker arm elevator pump custodian
Engineers supplies, custodian

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
April	21	1906	15792	Winslow Elevator Co	Valve spring cups and leather disk for elevator, custodian	$ 32.65
April	24	1906	15793	O'Dea Hardware Co	Mantles, globes and bolts custodian	6.30
April	24	1906	15794	Drysdale & Hall	Rubber stamp, auditor office	.25
May	2	1906	16158	Chas. Shogun	Window chain, custodian	25.36
May	3	1906	16222	Langan Bros	Supplies, supply department	16.77
May	3	1906	16223	Langan Bros	Supplies, supply department	67.71
May	3	1906	16224	Globe Machinery & Supply Co	Waste etc., custodian	14 71
May	3	1906	16225	Garver Hardware Co	Two lawn mowers, custodian	30.00
May	3	1906	16226	Iowa Seed Co	Grass seed, custodian	1.50
May	3	1906	16227	Midland Electric Co	Clock batteries and shades, custodian	4.95
May	3	1906	16228	Drysdale & Hall	Rubber stamps, secretary state	4.50
May	22	1906	16507	Midland Electric Co	3 dozen pencil zinks	1 80
May	26	1906	16585	Arthur Frantzen Co	Electrical supplies, custodian	8.10
May	26	1906	16587	Holbrook Mantle & Tile Co	One double acting hinge for basement toilet room, custodian	4.00
May	26	1906	16588	Iowa Seed Co	Flowers and plants for lawn, custodian	18 91
May	31	1906	16885	Drysdale & Hall	Rubber stamp, s cretary of state	50
May	31	1906	16887	Baker-Trisler Co	Ring binder $2 85, Adj. gen. index cards, clerk court pens $1.00	7.35
May	31	1906	16888	Standard Oil Co	Gasoline and vas line, power house	1 53
May	31	1906	16891	Younker Bros	Linoleum, board of control	67.08
June	4	1916	16987	W. J. Pratt & Co	Merchandise, supply department	3 38
June	4	1906	16988	Baker-Trisler Co	Merchandise, supply department	159.49
June	4	1906	16989	Baker-Trisler Co	Merchandise, supply department	11.60
June	4	1906	16990	Des Moines Drug Co	Merchandise, supply department	92
June	4	1906	16992	Harris-Emery Co	Merchandise, supply department	29 60
June	30	1906	17785	Vulcan Engine & Machine Co.	Special valves	140 00
June	20	1906	17815	Langan Bros	Merchandise, supply department	7 50
June	20	1906	17816	Standard Adding Machine Co.	Merchandise, supply department	18.00
June	20	1906	17817	Baker Trisler Co	Merchandise, supply department	39 75
June	20	1906	17819	O'Dea Hardware Co	Mantles, emory spuds and bolts, custodian	4 35
June	20	1906	17829	National Electric Co	Cells for clock batteries, custodian	8 38
June	20	1906	17820	David J. Brown Manufacturing Co.	Four electric globes, 1st floor	11.40
June	20	1906	17822	Garver Hardware Co	Lawn mower, historical building, custodian	12.50
June	20	1906	17823	Bert Perkins	Carbon brush, custodian	35
June	20	1906	17824	Standard Oil Co	Kerosene, custodian	.53
June	20	1906	17825	Dietz & Lereke	Cement, custodian	57 84
June	20	1906	17826	Iowa Seed Co	Flowers for yard, custodian	109 91
June	20	1906	17827	Drysdale & Hall	Rubber stamp, auditor's office	.15
June	20	1906	17828	Howard Tedford	Miscellaneous binding for secretary of executive council	33.00
June	20	1906	17830	Lawyers Co Operative Pub. Co	Volume 70 L. R. A., attorney general	5.00
June	20	1906	17832	Harris-Emery Co	Ribbon, executive department	1.44
				Total		$36,916.04

					BLANK BOOKS, ENGRAVING, LITHOGRAPHING, PRINT'G, ETC.	
July	11	1905	5955	Iowa Publishing Co	Four copies Atlas of Iowa	$ 100.00
July	11	1905	6002	American Lithographing Co.	Eleven thousand litho. heads, board of control	17 50
July	11	1905	5997	Iowa Lithographing Co	Litho checks, treasurer	17 50
July	12	1905	6008	J H Welch Printing Co	Five hundred quartermasters orders, adjutant general	3.00
July	20	1905	6386	J. H. Welch Printing Co	Life and annuity sheets, $35 00; two blank books, $10 50, auditor of state	53 50
August	22	1905	7222	Edward Thompson Co	Volume 31 Am and Eng. Encly of Laws, attorney general	7 50
August	22	1905	7221	West Publishing Co	Volume 101-2 N. W Rep , $8.00; N W. Dig 86-100, $6 00, attorney general	14 00
August	22	1905	7220	Lawyers Co-Operative Pub Co	Volume 66 Lawyers Rep Anno , attorney general	5 00
August	22	1905	7218	American Lithographing Co	Ten thousand litho heads, auditor of state office	17 50
August	22	1905	7208	Langan Bros	Insurance book, secretary of state	2 00
August	22	1905	7207	Iowa Lithographing Co	Insurance certificates, auditor of state office	8 75
August	22	1905	7206	J. H. Welch Publishing Co	Eight hundred pages Journal, treasurer	12 00
September	9	1905	7740	J. H Welch Publishing Co	Blank book, treasurer	15 00
September	22	1905	7973	Lawyers Co-Operative Pub Co	Volume 67 Lawyers Anno Rep., attorney general	5 00
October	12	1905	8564	Iowa Lithographing Co.	Five thousand letter heads, auditor of state. $13,75; five thousand letter heads, attorney general, $13 75	27 50
October	23	1905	8810	B. Murphy	Plain cards, executive office	.75
October	23	1905	8812	Banks Law Publishing Co	Volumes 195-6 7-8 U. S Reports, attorney general	9.20
October	23	1905	8813	B Murphy	Stock of census sheets	3 60
November	6	1905	9270	American Lithographing Co	Supply, supply department	45 00
November	6	1905	9277	Iowa Printing Co	Ruled sheets, census	3.31
November	6	1905	9278	Rand, McNally & Co	Embossed stationery executive department, $39 00; treasurer, $42 92	71.92
November	15	1905	9467	Howard Tedford	Binding census registers	93 75
November	20	1905	9578	Baker-Trisler Co	Loose sheet covers and index cards. adjutant general	198.59
November	20	1905	9591	J H Welch Printing Co	Bill and Journal covers', legislature	240 00
December	4	1805	10019	American Lithographing Co	Ten thousand letter heads, board of control	17 50
December	4	1905	10020	Rand, McNally & Co	Embossing stationery, executive department	17 00
December	21	1905	10384	R L Polk & Co	Eight directories of city	40 00
January	5	1906	10846	Howard Tedford	Binding old census returns, general expense	80 00
January	13	1806	11208	Langan Bros.	Two invoice books, secretary of state	3 25
January	18	1906	11489	Howard Tedford	Rebinding census report 1860, and binding 1885 census, executive council	306 00
January	24	1906	11667	Iowa Lithographing Co	Three thousand litho. heads, library	11 25
January	24	1906	11671	Bilz Sign Co	Placards for battle flags, custodian	26 00
January	24	1906	11675	American Lithographing Co.	Eighty thousand letter heads, G. A. supply department	80 00
February	9	1906	12565	Edward Thompson Co	Volume 32 Am and Eng Encly of Law, attorney general	7.50
February	9	1906	12566	Lawyers Co-Operative Pub Co	Volume 68 Lawyers Rep Annotated attorney general	5 00
February	9	1906	12567	Langan Bros	Letter copying book railroad commissioners	.75
February	21	1906	13016	American Lithographing Co	Thirty-six thousand letter heads, G. A., supply department.	36 00
February	21	1906	13021	American Iron Works	Letter press bottom, treasurer of state	9 90
February	21	1906	13032	Iowa Lithographing Co.	Renewal cards, pharmacy commission	18.75
February	21	1907	13033	Iowa Lithographing Co	One thousand insurance blanks, auditor of state	6 75
March	3	1906	13591	Iowa Lithographing Co	Twelve thousand litho heads, agricultural department	16.80
March	3	1906	13600	Iowa Lithographing Co	Litho cheks, treasurer	57.50
March	2	1906	14367	West Publishing Co.	West publishing company	8 00
March	24	1906	14369	Iowa Lithographing Co	Four thousand letter heads, secretary, ex-council	13.75

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant	To Whom Issued.	On What Account.	Amount.
					BLANK BOOKS, ENGRAVING, LITHO, PRINT'G, ETC—*Con't.*	
April	5	1909	14959	J. H. Welch Printing Co	Blank books, state officers	$ 159.75
April	7	1906	14994	Iowa Lithographing Co	Six thousand national cards, ex-officers	137.50
April	7	1906	15363	Lawyers Co-operative Publish'g Co.	Volume 69, L. R. A., attornay general.	5 00
April	7	1906	15365	Baker-Tisler Co	Dictionery guide cards, envelopes, etc., ex-council, ex-department, attorney general	18 66
May	3	1906	16229	Iowa Lithographing Co.	Four hundred certificates, pharmacy department	17 50
May	31	1906	16884	Iowa Lithographing Co.	Seven thousand registeration certificates, agricultual dep't	81.25
May	31	1906	16886	Langan Bros	Coin envelopes, secretary of state	45
May	31	1906	16889	J. H. Welch Printing Co.	Books	83 50
May	31	1906	16890	American Lithographing Co.	Twelve thousand letter heads board of control	21 00
June	4	1906	16986	Iowa Lithographinging Co	One thousand duplicate receipts, treasurer of state	25.00
June	30	1906	17834	American Lithographing Co.	Ten thousand letter heads, $25 00, auditor of state, ten thous and letter heads, attorney general, $25 00	50 00
				Total		$ 2,333.18
					POSTAGE STAMPS, STAMPED ENVELOPES, ETC.	
July	28	1905	6483	**John McKay, Sr**	Postage, supply department	323 00
July	28	1905	6484	**John McKay, Sr**	Postage, supply department	745.00
July	28	1905	6485	**John McKay, Sr**	Postage, supply department	212 00
September	16	1905	7839	**John McKay, Sr**	Postage, supply department	864.00
September	16	1905	7838	**John McKay, Sr**	Postage, supply department	500 00
September	16	1905	7840	**John McKay, Sr**	Postage, supply department	42 40
October	3	1905	8376	**John McKay, Sr**	Postage, supply department	42 40
October	18	1905	8681	**John McKay, Sr**	Postage, supply department	576.00
October	23	1905	8807	**John McKay, Sr**	Postage, supply department	63 60
November	15	1905	9459	**John McKay, Sr**	Postage, supply department	660 00
December	5	1905	10024	**John McKay, Sr**	Postage, supply department	324 20
December	16	1905	10236	**John McKay, Sr**	Postage, supply department	740.00
January	23	1906	11627	**John McKay, Sr**	Postage, supply department	64 20
January	23	1906	11628	**John McKay, Sr**	Postage, supply department	850 00
January	23	1906	11629	**John McKay, Sr**	Postage, supply departmunt	85 50
February	3	1906	12267	**John McKay, Sr**	Postage, supply department	350.00
February	3	1906	12268	**John McKay, Sr**	Postage, supply department	212.00

February	7	1906	12497	John McKay, Sr	Postage, supply department	$ 500.00
March	3	1906	13565	John McKay, Sr	Postage, supply department	50 00
April	1	1906	14897	John McKay, Sr	Stamped envelopes, supply department	215 60
April	1	1906	14898	John McKay, Sr	Stamped envelopes, supply department	63 60
April	1	1906	14899	John McKay, Sr	Postage, supply department	980 00
April	24	1906	15795	John McKay, Sr	Postage, supply department	109 09
May	18	1905	16446	John McKay Sr	Envelopes exchanged, executive department	9 12
May	18	1906	16445	John McKay, Sr	Postage stamps, supply department	1 020.00
May	18	1906	16444	John McKay, Sr	Stamped envelopes, supply department	63 60
May	1	1906	16146	John McKay, Sr	Postage, supply department	21.20
May	1	1906	16147	John McKay, Sr	Postage, supply department	130 80
June	21	1906	17244	John McKay, Sr	Postage, supply department	236 40
June	30	1606	17754	John McKay, Sr	Stamped envelopes supply department	86.40
June	30	1906	17755	John McKay, Sr	Supplies supply department	228 00
June	30	1906	17786	John McKay, Sr	Postage, supply department	6,291.77
				Total..		$16,669.79
					POSTAGE DUE PAID.	
July	15	1905	6193	R. C. Hubbard	Postage due, general expense.	13.44
August	15	1905	6985	R C Hubbard	Postage due, general expense.	9.08
September	16	1905	7847	R. C Hubbard	Postage due, general expense.	9 87
October	19	1905	8732	R. C Hubbard	Postage due, general expense	10 11
November	5	1605	9460	R. C. Hubbard	Postage due, general expense	10 67
December	19	1905	10323	R. C Hubbard	Postage due, general expense	9.64
January	20	906	11567	R C. Hubbard	Postage due, general expense	8.33
February	16	1906	12923	R. C Hubbard	Postage due, general expense.	11 31
March	17	1906	14137	R. C Hubbard	Postage due, general expense	8 10
April	24	1906	15786	R C Hubbard	Postage due, general expense	9.53
May	21	1906	16475	R. C Hubbard	Postage due, general expense	9.34
June	21	1906	17245	R. C Hubbard	Postage due, general expense	8.76
				Total		$ 118.18
					FURNITURE:	
July	11	1905	6001	Baker-Trisler Co	Vertical filing case, board of health	77.56
July	11	1905	5995	Baker-Trisler Co	File boxes, census	48.00
July	12	1905	6006	Leopold Desk Co	Desk, adjutant general	48.00
July	12	1905	6010	Martin Culbertson Co	Case for storage building, general expense	13. 50
July	20	1905	6333	Underwood Typewriter Co	Typewriter, ajdutant general.	192.25
August.	22	1905	7217	Art Metal Construction Co	Steel card index case and docket file, adjustant general.	224.00
August.	22	1905	7216	W. B. Martin	Stool for office, secretary of state.	4.00
Septemper	9	1905	7741	Geo. A. Mullin Co	Adding machine ribbon, auditor of states office	1.00
September	9	1905	7742	Tri-City Electrical Co	Desk fan, custodian	3.70
October	12	1905	8559	S. Davidson & Bros.	Chair leather, custodian	150.55
October	12	1905	8561	Burroughs Adding Machine Co.	Adding machine paper, census	24.50
October	12	1905	8562	Baker-Trisler Co	Numbering machine, treasurer	16.00
October	23	1905	8814	Andrus & Church	Pamphlet cases, superintendent public instruction..	6.80
November	20	1905	9576	Johnson Brigham	Roll top desk and wood seat revolving chair, library	12.00
November	20	1905	9577	Underwood Typewriter Co	No. 4 Underwood typewriter 84536, exchange ex-office	42.75

STATEMENT No. 19—CONTINUED.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
					FURNITURE—*Continued*	
March	3	1906	13595	Baker-Trisler Co	Filing cabinet, labor bureau	$ 26.48
March	3	1906	13596	Baker-Trisler Co	Filing case, adjutant general	15.04
April	6	1906	14996	Peoples Furniture Co	Upholstering 5 couches, custodian	117.50
April	6	1906	14997	Peoples Furniture Co	One kitchen table, 29-common room chairs	98.12
April	7	1906	15364	Baker-Trisler Co	Book case, attorney general	20.70
April	7	1906	15367	Art Metal Construction Co	Steel case, for plates historical department	170.00
April	24	1906	15787	S. Davidson & Bros	Re-upholstering leather couches auditor and treasurer	47.00
April	24	1906	15788	Peoples Furniture Co	Upholstering couch, clerk supreme court, custodian	23.50
May	31	1906	16893	Baker Trisler Co	Desk, attorney general	200.00
May	31	1906	16892	Burroughs Adding Machine Co	Adding machine, secretary of state	375.00
May	3	1906	16237	Peoples Furniture Co	Upholstering couch, dairy commissioner, dairy department	23. 0
May	3	1906	16230	Baker-Trisler Co	Filing case, clerk supreme court	60.15
June	30	1906	17829	Underwood Typewriter Co	Clerk supreme court, $76.25 secretary ex-council, $92.25	168.50
June	30	1906	17831	Baker-Trisler Co	Filing case, department of agriculture	113.77
				Total		$ 2,233.87
					FUEL:	
July	20	1905	6332	Bloomfield Coal & Mining Co	Fuel general expense, custodian	316.10
September	9	1905	7752	Bloomfield Coal & Mining Co	Fuel July coal general expense, custodian	251.00
October	12	1905	8560	Bloomfield Coal & Mining Co	Fuel general expense, custodian	314.57
October	19	1905	8731	Bloomfield Coal & Mining Co	Fuel general expense, custodian	277.94
November	15	1905	9466	Bloomfield Coal & Mining Co	Fuel general expense, custodian	496.49
January	11	1906	10994	Bloomfield Coal & Mining Co	Coal delivered Nov. 4, 1905, custodian	196.23
December	19	1905	10322	Glenwood Coal Co	November coal, general expense	528.25
January	24	1906	11664	Glenwood Coal Co	Fuel, general expense	1,006 27
February	16	1906	12924	Glenwood Coal Co	January coal, general expense	1,136.23
March	17	1906	14138	Glenwood Coal Co	February coal, general expense	1,146.86
April	19	1906	15555	Glenwood Coal Co	Fuel, general expense	1,129.43
May	7	1906	16243	Glenwood Coal Co	Fuel, general expense	903.48
May	18	1906	16461	Glenwood Coal Co	April coal, general expense	545.26
June	30	1906	17818	Glenwood Coal Co	May coal, general expense	418.73
				Total		$ 8,666.34

					ICE:—	
August	1	1905	6761	Des Moines Ice & Cold Storage Co	Ice, general expense, custodian	28.00
September	9	1905	7751	Des Moines Ice & Cold Storage Co	Ice, general expense, custodian	31.50
September	22	1905	7968	Des Moines Ice & Cold Storage Co	Ice, general expense, custodian	42.00
November	6	1905	9276	Des Moines Ice & Cold Storage Co	Ice, general expense, custodian	28.00
December	4	1905	10014	Des Moines Ice & Cold Storage Co	Ice, general expense, custodian	28 00
January	13	1906	11234	Des Moines Ice & Cold Storage Co	November ice, general expense, custodian	24.50
January	24	1906	11673	Des Moines Ice & Cold Storage Co	Ice during December, general expense, custodian	28.00
March	3	1906	12592	Des Moines Ice & Cold Storage Co	January ice, general expense, custodian	28 00
April	7	1906	15366	Des Moines Ice & Cold Storage Co	Ice in February, general expense, custodian	28 00
May	3	1906	16232	Des Moines Ice & Cold Storage Co	Ice in March, 1906, general expense, custodian	35.00
May	26	1906	16586	Des Moines Ice & Cold Storage Co	April ice, general expense, custodian	24.50
				Total		$ 325 50

STATEMENT No. 19—CONTINUED.

RECAPITULATION.

For supplies and stores	$36,916.04
For blank books, engravings, lithographing, printing, binding, etc	2,333 18
For postage, stamps, stamped envelopes, etc	16,669.79
For postage, due paid by state officers	118 18
For furniture	2,233 97
For fuel	8,666 34
For ice	325 50
Total	$67,262.90

STATEMENT No. 20.

Showing the bills audited by the Executive Council in accordance with Section 36 of the Code from July 1, 1905, to June 30, 1906, inclusive.

Date of Issue.			Number of warrant.	To Whom Issued.	On What Acc't.	Amt.
Month.	Day.	Year.				
June	1	1906	16922	Register & Leader Co.	Publishing laws.	$ 276.60
June	30	1906	17803	Register & Leader Co.	Publishing laws.	2.63
June	30	1906	17804	Lafayette Young	Publishing laws.	2 75
				Total		$ 281.98

STATEMENT No. 21.

MISCELLANEOUS EXPRESS, FREIGHT AND CARTAGE.

Showing the bills audited by the Executive Council in accordance with Chapter 146, Section 3, Acts of Thirtieth General Assembly.

Date of Issue. Month.	Date.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
July	10	1905	5941	Bolton Transfer Co	Cartage	$ 28 77
July	10	1905	5942	Adams Express Co	Expressage for state offices	6.52
July	10	1905	5943	United States Express Co	Expressage for state offices	443.03
July	10	1905	5944	American Express Co	Expressage for state offices	299.24
July	10	1905	5945	Pacific Express Co	Expressage for state offices	4 58
July	10	1905	5946	Wells-Fargo & Co	Expressage for state offices	117 57
July	10	1905	5947	Adams Express Co	Expressage for state offices	180 70
August	19	1905	7 53	American Express Co	Expressage for state offices	45
August	19	1905	7154	American Express Co	Expressage for state offices	245 81
August	19	1905	7155	Wells-Fargo & Co	Expressage for state offices	162.89
August	19	1905	7156	United States Express Co	Expressage for state offices	360.58
August	19	1905	7157	Adams Express Co	Expressage for state offices	220 98
August	19	1905	7158	Pacific Express Co	Expressage for state offices	27.33
August	19	1905	7159	Bolton Transfer Co	Cartage	8 53
September	22	1905	7974	United States Express Co	Expressage for state offices	36 61
September	22	1905	7975	American Express Co	Expressage for state offices	15 90
September	22	1905	7976	Adams Express Co	Expressage for state offices	9 28
September	22	1905	7977	Wells-Fargo & Co	Expressage for state offices	13 98
October	21	1905	8767	National Messenger & Express Co	Cartage	50
October	21	1905	8765	Des Moines Scale & Manufacturing Co	Cartage	1 70
November	6	1905	9297	American Express Co	Expressage for state offices	97 46
November	6	1905	9298	United States Express Co	Expressage for state offices	185 31
November	6	1905	9299	Adams Express Co	Expressage for state offices	95 49
November	6	1905	9300	Wells-Fargo & Co	Expressage for state offices	62 28
November	6	1905	9301	Bolton Transfer Co	Cartage	38.42
January	13	1906	11225	Boltion Transfer Co	Cartage	62.60
January	13	1906	11226	White Line Transfer Co	Cartage	1 80
January	13	1906	11227	Adams Express Co	Expressage for state offices	5 34
January	13	1906	11228	American Express Co	Expressage for state offices	206 18

STATEMENT No. 21—CONTINUED.

Date of Issue. Month.	Date.	Year.	Number of warrant.	To Whom Issued.	On What Account.	Amount.
January	13	1906	11229	United States Express Co	Expressage for state offices	$ 187.09
January	13	1906	11230	Pacific Express Co	Expressage for state offices	17.92
January	13	1906	11231	Pacific Express Co	Expressage for state offices	7.85
January	13	1906	11232	American Express Co	Expressage for state offices	29 49
January	13	1906	11233	Wells-Fargo & Co	Expressage for state offices	1 79
January	13	1906	11234	Adams Express Co	Expressage for state offices	10.17
January	13	1906	11235	United States Express Co	Expressage for state offices	51.76
January	13	1906	11236	Wells-Fargo & Co	Expressage for state offices	4.40
January	13	1906	11237	Wells-Fargo & Co	Expressage for state offices	71.04
January	19	1906	11560	Des Moines Scale Co	Cartage	1 04
February	19	1906	12990	Bolton Transfer Co	Cartage	4 50
February	19	1906	12991	Bolton Transfer Co	Cartage	33.01
March	19	1906	14193	Wells Fargo & Co	Expressage for state offices	37.99
March	19	1906	14194	United States Express Co	Expressage for state offices	89.29
March	19	1906	14195	American Express Co	Expressage for state offices	88.11
March	19	1906	14196	Pacific Express Co	Expressage for state offices	.50
March	19	1906	14197	Bolton Transfer Co	Cartage	20.35
April	25	1906	15828	Wells Fargo & Co	Expressage for state offices	2 76
April	26	1906	15837	Adams Express Co	Expressage for state offices	212.60
April	26	1906	15838	Adams Express Co	Expressage for state offices	7.98
April	26	1906	15839	American Express Co	Expressage for state offices	12 10
April	26	1906	15840	United States Express Co	Expressage for state offices	20.96
April	26	1906	15841	Pacific Express Co	Expressage for state offices	3.15
April	26	1906	15842	Bolton Transfer express Co	Cartage	5 40
April	26	1906	15843	Bolton Transfer Co	Cartage	43.44
April	26	1906	15844	James A. Campbell	Expressage for state offices	1 35
May	12	1906	16360	Adams Express Co	Expressage for state offices	340 73
June	2	1906	16929	United States Express Co	Expressage for state offices	235 26
June	2	1906	16930	Wells Fargo & Co	Expressage for state offices	5 64
June	2	1906	16931	Adams Express Co	Expressage for state offices	7 16
June	2	1906	16932	American express Co	Expressage for state offices	154.68

June	2	1906	16933	Bolton Transfer Co	Cartage	11.10
June	2	1906	16934	Holmes Express Co	Cartage	2.90
June	27	1906	17366	United States Express Co	Expressage for state offices	931.81
June	30	1906	17835	Bolton Transfer Co	Expressage for state offices	25.18
June	30	1906	17836	Adams Express Co	Expressage for state offices	171.20
June	30	1906	17837	American Express Co	Expressage for state offices	413.72
June	30	1906	17838	United States Express Co	Expressage for state offices	1.65
June	30	1906	17839	Wells Fargo & Co	Expressage for state offices	2.55
				Total		$ 6,198.45

STATEMENT No. 22.

Showing the number, date and amounf of warrants issued to reimburse members of the Second and Third Iowa Infantry for gray uniforms purchased during the war, as provided by Chapter No. 153, Section 1, of the Twenty-sixth General Assembly, from July 1, 1905, to June 30, 1906, inclusive.

Date of issue.			Number of warrants.	To Whom Issued.	Company.	Number of regiments.	Amount.
Month.	Day.	Year.					
November	2	1905	9190	James Owens	G	3rd.	$ 14.25
June	8	1906	17088	Isaac M. Johnson	E	3rd	14 25
	....		....	....		...	$ 28 50

STATEMENT No. 23.

Showing Amounts in Hands of County Treasurers, Belonging to the State, on the First Day of July, 1906, as Reported by Them to the Auditor of State.

Counties.	General revenue.	Special university tax.	Special Iowa State College tax.	Special State Normal School tax.	Insane fund.	Orphans' Home	Clothing Fund. College for the Blind	Clothing Fund. School for the Deaf.	Clothing Fund. Institution for Feeble Minded Children.	Inebriate Fund	Total.
Adair	$ 262.57	$ 16.41	$ 16.41	$ 8.20	$	$	$	$	$ 41.83	$	$ 345.42
Adams	71.92	4.50	4.50	2.24							83.16
Allamakee	329.26	21.30	21.30	10.66							382.52
Appanoose	96.91	6.05	6.05	3.03							112.03
Audubon	120 95	7.59	7.59	3 78					27.40		167.31
Benton	173.59	11.32	11.32	5.67							201.90
Black Hawk	289 34	17.91	17.91	8.96							334.12
Boone	331.68	20.26	20.26	10.13		98 00			55.50		530.83
Bremer	72.57	4.44	4.44	2 23						66.78	150.46
Buchanan	143.56	8.84	8.84	4.32						38.58	203 15
Buena Vista	172.98	10.48	10.48	5.24	1,352.75						1,551.93
Butler	701.68	3.97	3.97	1.99							711.61
Calhoun	141.72	8.84	8.84	4.41	35.38	18 00			35.94		253.13
Carroll	132.61	8.29	8.29	4.14							153.32
Cass	83.27	5.22	5.22	2 62	45.00	6.00	.50		77.71		225.54
Cedar	480.17	30.15	30.15	15.08							555.55
Cerro Gordo	142 58	9.08	9.08	4 54							165.28
Cherokee	14.93	1.11	1.10	.54							17 68
Chickasaw	152.44	9.60	9 60	4.80	1,245.43						1,421.87
Clarke	107.63	6.52	6.52	3.23							123.90
Clay	106.24	6.62	6.62	3.32							122.80
Clayton	210.76	13.17	13.17	6 58		58.20					301.68
Clinton	211.78	13 24	13.24	6.61		108.00	7.47				360.34
Crawford	161.48	10.07	10.07	4.99							186.61
Dallas	186 11	11.64	11.64	5.83							215.22
Davis	122.41	7.65	7.65	3.83							141.54
Decatur	151.33	9.47	9.47	4.74							175.01
Delaware	120.01	7.50	7 50	3.75		24.00		1.15	47.94	57.60	269.41
Des Moines	112.26	7.08	7.08	3.53							129.95
Dickinson	122.62	7.68	7.68	3.82							141.55
Dubuque	3,871.29	241.94	241.94	120.94							4,476.11

STATEMENT No. 23—CONTINUED.

Counties.	General revenue.	Special university tax.	Special Iowa State College tax.	Special State Normal School tax.	Insane fund.	Orphans' Home	Clothing Fund. College for the Blind	Clothing Fund. School for the Deaf.	Clothing Fund. Institution for Feeble Minded Children.	Inebriate Fund	Total.
Emmet	$ 91.26	$ 5 54	$ 5 54	$ 2.77	$ 36 00	$	$	$	$	$	$ 141.11
Fayette	198.56	12.44	12 44	6.23	2,008.40						2,228 07
Floyd	177 85	12 08	12.08	6 05					35.70		243 76
Franklin	10 14	64	64	32							11 74
Fremont	80 14	4.85	4 85	2 42							92.26
Greene	341 05	21 41	21 41	10 65	36.00						430.52
Grundy	80.71	5 08	5.08	2.54	733 60						827.01
Guthrie	129 89	7 97	7.97	3.98							139.81
Hamilton	119.95	7.46	7.46	3 70					16 32		154 89
Hancock	171.94	10.76	10 76	5.36							198.82
Hardin	120 44	7 52	7 52	3 76							149.24
Harrison	394 31	21 19	21 19	10.59							447 28
Henry	112 60	7 04	7.04	3 52	1,765.96				93.19	20 36	2,009 71
Howard	158 11	9 87	9 87	4 94		4 20					186.99
Humboldt	48.60	3 12	3 12	1 56							56.40
Ida	54 46	3 36	3.36	1.69							62.87
Iowa	144 07	8 99	8 99	4 49							166.54
Jackson	130 60	8.16	8 16	4 08		36.00			69.60		256 60
Jasper	148 73	9 28	9 28	4 61							171 90
Jefferson	149.03	9.33	9 33	4 68	954 20	144 00			6 90		1,277.47
Johnson	202.85	12 70	12 70	6 29							234 54
Jones	122 35	7 66	7.66	3.82							141 49
Keokuk	88.81	5 62	5 62	2 81	984 66	54 00	2.49				1,144 01
Kossuth	110 48	6.86	6 86	3.43							127 63
Lee	161.78	10 11	10 11	5 05							187 05
Linn	401 94	25 12	25 12	12.56							464.74
Louisa	47.49	2.96	2.96	1.47							54 88
Lucas	97 38	6 09	6.09	3.04							112 60
Lyon	156 68	9.80	9 80	4 90							181 18
Madison	104 06	6 50	6 50	3 75							120 81
Mahaska	127.82	8 00	8.00	3.99							147.81
Marion	121.56	7.62	7 62	3.86	1,341.10	24.60	26.75		40 25		1,573 36
Marshall	175.84	10.76	10 76	5.38							202.74
Mills	53.37	3 33	3.33	1 67							61 70
Mitchell	47.30	2 92	2.92	1 46							54 60

Monona	187.00	9.37	9.37	4.29							189.48
Monroe	53 65	2 26	2.26	1 63	2,614 41						
Montgomery	140.75	8.79	8.79	4 40				3.80	39 38	81.96	3,001 55
Muscatine	96.53	6 04	6.04	3.02		72.00					162 73
O'Brien	133 92	8 60	8.60	4 30					61 45		245 06
Osceola	77.86	4 84	4 84	2 40							145 43
Page	188 78	11 72	11.73	6 22							89 94
Palo Alto		4.90	4 90	2 45					12 59		218 45
Plymouth	174 09	10.89	10.89	5 43							24 94
Pocahontas	76.40	4 77	4.77	2.38							201 90
Polk	563 83	35.47	35 47	17 78							88.32
Pottawattamie	560.51	34.61	34 61	17.29							653 55
Poweshiek	109 61	6.05	6 05	3 02							647 02
Ringgold	213.35	13 24	13.24	6 57							124 73
Sac	39 34	2 42	2.42	1 19							246.40
Scott	685 91	42 87	42.87	21 44							45.37
Shelby	87 81	5 50	5 50	2 75	1,294 00						798 09
Sioux	230.90	15.90	15 90	7 90							1,395 55
Story	119 85	7 03	7.03	3.47		72 00					270 60
Tama	155.11	8 94	8.94	4.51							209 38
Taylor	156.51	9 30	9 30	4.65							177 50
Union	170.29	10 60	10.60	5 30							179 76
Van Buren	103 59	6 43	6 43	3.19	518.24				54 58		196.79
Wapello	90 09	5 65	5.65	2 82	1,902 46		6.70		72 11	135 00	693 46
Warren	162 78	10 16	10 16	5.09							2,220 47
Washington	120.93	7.57	7 56	3 79			.15				188.19
Wayne	91.65	5.72	5 72	2 85	14.24	54 00			19.58		140.00
Webster	339 30	21 20	21 20	10 60	2 788 70			10.81			198 76
Winnebago	70 20	4 39	4 39	2 19					9 67		3,191.81
Winneshiek	104 79	6 56	6 56	3 27							90.84
Woodbury	308 52	19 28	19 28	9 65							121 18
Worth	34 16	2 14	2 14	1 06							356 73
Wright	80 21	5 00	5 00	2 50							39.50
											92 71
Total	$19.948 01	$ 1,208 59	$ 1,208 58	$ 604.62	$19,870 53	$ 768 00	$ 44 06	$ 15 76	$ 817 59	$ 400 28	$ 44 886.02

STATEMENT No. 24.

Showing the balance due the state from the several counties on account of the different funds on the 30th day of June 1906.

Counties.	General revenue.	Special University.	Special college.	Special Normal.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphan's Home.	Total.
Adair	$ 7,175.21	$ 444.31	$ 442.62	$ 218 51	$	.....	$	$	$	$ 8,280 65
Adams	9,068.88	552.56	552.48	267 98	.....	.....	.....	.....	.....	10 441.90
Allamakee	6,236.29	409.01	389.95	190.55	903.29	.....	.....	36.05	.....	8,165 14
Appanoose	13,288.37	537.44	507 35	247 08	1,267.97	.....	8.95	43 60	12 00	15,912 76
Audubon	6,946 22	429.84	420.75	206.28	.....	.....	.....	.....	.....	8,003.09
Benton	14 462 47	840 24	821.68	404 85	1,942.19	.....	9.32	78.92	.....	18,559 67
Black Hawk	16,286.78	1,007.64	990.22	493.91	2.42	.....	.....	174.28	404.40	19,359.65
Boone	10,848.74	709 15	692 23	342.38	.....	.....	.....	.....	.....	12 592.50
Bremer	6,739 91	431.11	427.86	212 23	66.78	.....	.....	.....	.....	7,877.89
Buchanan	9,729.06	586.56	571 00	280.95	38.58	.....	.....	.....	.....	11,206.15
Buena Vista	9,516.90	591.06	585.32	287.30	1,352.75	.....	3.85	13.15	18.00	12,368.33
Butler	9,917.85	520.62	517.84	256.93	.....	.....	.....	.....	.....	11,213.24
Calhoun	11 822.36	598 54	591.13	291 36	2.350 23	.....	.....	.....	.....	15.653.62
Carroll	14.278.24	657 93	633.38	317 89	.....	.....	.....	.....	.....	15 887.44
Cass	8,745.69	545.45	545 47	270 28	.....	.....	.....	.....	.....	10,106 89
Cedar	11,000.25	673 71	643.86	320.17	.....	.....	.....	.....	.....	12,637.99
Cerro Gordo	10,603.04	660 47	660.47	328.28	.....	.....	.....	.....	.....	12,252.26
Cherokee	9,196.81	570.68	570 68	281.85	.....	.....	.....	10	.....	10.620 12
Chickasaw	9 963.05	459 53	439 65	219.54	1,245 43	.....	.....	.....	.....	12 327.20
Clarke	5,687.34	352.86	355.38	173.62	758.25	.....	.....	108.66	.....	7,436 11
Clay	9,813.91	487 22	472.18	230 83	.....	.....	.....	.....	.....	11 004 14
Clayton	8 710 65	537.58	537.59	263.65	4.00	.....	.....	.....	.....	10,053.47
Clinton	13 551.52	845.89	845.90	422 24	.....	.....	.....	.....	.....	15,665 55
Crawford	12 274.29	713 76	704 24	344 26	.....	.....	.....	.....	.....	14 036.55
Dallas	11,304.85	693 13	682 79	338 63	.....	.....	.....	.....	.....	13,019.40
Davis	6 137 54	383.99	384 09	185 63	.....	.....	.....	.....	.....	7,091 25
Decatur	7,687.75	469.86	466 34	225.91	.....	.....	.....	.....	.....	8,849.86
Delaware	7,543.70	468.90	468.90	230.66	.....	.....	1 15	47 94	24 00	8,785 25
Des Moines	11,330 06	704.17	696.28	343 86	80 17	.....	.....	.....	.....	13,153 54
Dickinson	4,511.77	282.67	291 73	146.04	.....	.....	.....	.....	.....	5.222.21
Dubuque	22,700.88	1,405.79	1,405.88	691.44	45 00	.....	.....	.....	.....	26,248.99

Emmet	7,166 30	402.57	389.81	190.85	36.00					8,185.53
Fayette	9,411.93	582.68	581.48	288.49	2,008.40					12,872.98
Floyd	8,240.05	499.89	489.09	238.87						9,462.90
Franklin	8,670.38	516 85	501.90	249 64			2.25	83 44		10,023.46
Fremont	12,214.02	487.34	471 83	229 30						13,402.49
Greene	9,790.25	524.17	534 37	258 93						11,097.72
Grundy	7,834 70	460 08	456 54	226.06	733.60					9,711.88
Guthrie	8,324.06	514.27	512.49	252.43	1,191.76			79 31	207.08	11,801.40
Hamilton	10 655 60	556.21	547 23	271.59						12,030.62
Hancock	8 146.25	407.71	380.57	184 28						9,118.81
Hardin	10,623 51	650.74	636 83	313.21	2,010.99		5 15	43 00		14,283.43
Harrison	9,870.66	605.21	597.10	293.90						11,366.87
Henry	7,572.57	476.29	474.03	236 92	5,514 06			93 19		14,367.06
Howard	7,149 74	443 03	441.15	218.82						8,252.74
Humboldt	6 511.98	395 52	391.62	194 14						7,493.26
Ida	6 088 86	377 52	367 50	181.90						7,015.78
Iowa	15,183.35	549.71	541.36	269.40						16,543.82
Jackson	6,664'43	416 86	416 86	208 20						7,706.35
Jasper	12,030 13	750.13	750 13	375.45						13,905.84
Jefferson	7 801.91	442.35	439.91	218 88						8,903.05
Johnson	13,855 74	813.22	792.32	391 06						15 852 34
Jones	8,447.64	524.43	524 50	259.32						9,755. 9
Keokuk	9,111 13	570.50	570.50	285.24						10 537.37
Kossuth	12 126.59	724 37	696.88	340.10	816 98			49 84		14,754.76
Lee	13,762.81	791 14	747.68	367.87						15,669 50
Linn	18 385.52	1,151.99	1,151.99	576.09			20.74	97 23	36.00	21,419.56
Louisa	6,669.86	411 90	409 29	202.25	740 40		2 25	4 10	6 00	8,446,05
Lucas	5,637 50	354 52	353 57	176 64						6,522.23
Lyon	8 418.16	500.22	484 06	236.99	64.78			69 44		9,773 65
Madison	8 294.85	518 45	518 45	257 24						9 588.99
Mahaska	12,096.57	744 27	722 60	353 48	2 264.83		.65	80 28	171.49	16,434 17
Marion	9 933 77	541 55	517 52	250 90						11,243.74
Marshall	11 885 54	752 72	750 64	372 91	3,921.68		7 75	338 46	241.07	18,270 77
Mills	7,122 44	442 99	443 01	220 88						8,229.32
Mitchell	9 052.97	408 56	399 54	195 20	1,200.59					11,256.86
Monona	7 963.99	488.43	487 99	235.96	168 80					9,345.17
Monroe	5 753 30	382.05	382 05	190 99	1 458 36		3 80			8,170.55
Montgomery	15,126 09	526.61	517.57	251.50						16,421.77
Muscatine	11,634.43	719 60	714 55	354.60						13,423.18
O'Brien	8,913 05	522 79	501.66	244.22						10,181.72
Osceola	4,946.92	308.55	305 78	151 75						5,713 00
Page	12,357.68	658 98	657.18	314 67						13,988.51
Palo Alto	7,412 55	452.78	442.64	218.40						8,526 37
Plymouth	10,591.14	657.91	657.91	325 66						12,232 62
Pocahontas	9,391.67	506.64	500.68	249 83	43.98					10,692 80
Polk	49,993 05	2,542.65	2,409.04	1,183.04	10,590.81				506 13	67,224 72
Pottawattamie	23,123.87	1,295.52	1 261 75	624 97	1.799.17		51 85	179.19		28 336.32
Poweshiek	10 428.96	633 03	633 03	302 40	1 952 41			64 71	6.00	14 020 54
Ringgold	7,509.38	452.46	438 00	217.32						8,617 16
Sac	11,975.06	665.70	654 73	322 21						13,617.70

STATEMENT No. 24—CONTINUED.

Counties.	General revenue.	Special University.	Special college	Special Normal.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphan's Home.	Total.
Scott	$ 16,921 23	$ 1,042.02	$ 1,031 45	$ 510 68	$	$	$	$	$	$ 19,505.38
Shelby	7,810 51	492 13	492 05	244 42	1,294 00					10 333 11
Sioux	9 788,56	584.31	584.81	291 37	1 218 71		1 05	41 00		12,509.81
Story	11 114 17	696 48	69[illegible].99	346 67						12,854.31
Tama	15,313 62	778.71	761 01	378 21	783 84		.75	30 29	6 00	18,047 43
Taylor	7,559 49	478.64	471 59	234 21						8,743.93
Union	10,386 77	462 91	452 72	225 01						11,527.41
Van Buren	5,582 57	345 36	345 39	170 89						6,444.21
Wapello	9,661.23	601.53	601.53	299 46						11,163.75
Warren	8 946 13	557 50	557.73	271.54						10,332 90
Washington	9,589 95	600 04	600.04	303 65						11,093 68
Wayne	11 529 60	519 97	508 33	247 92						12,805 82
Webster	15 123 78	940,27	940.27	468.65						17,469.97
Winnebago	5,320.39	331 71	331.71	164 98						6,148 79
Winneshiek	7,785 29	485.88	485 88	242 74						8,999 79
Woodbury	20,091 64	1,270 17	1,243 34	609 87	5,352 10					28,567.12
Worth	5,018.92	285.63	279 27	138 10						5,721 92
Wright	8 046.13	505 41	503.30	253 61						9,308 45
Total	$ 1 034 533 27	$59,674 00	58,770 55	$28 999 92	55,943 31		$ 119 51	$ 1,755 18	$ 1 638.17	$ 1 241,433 91

NOTE.—The counties overpaid on their institution accounts are as follows: Adams, insane, $1,081.14; Butler, insane, $83.83; Cass, Orphan's Home, .50; Davis, deaf, $ 45; Delaware, insane, $46.30; Howard, Orphan's Home, $12 00; Lee, insane, $.90; Pottawattamie, Orphan's Home, $1.00

STATEMENT No. 25.

Showing taxes uncollected by counties after being in hands of treasurers one year, also total for the state uncollected, total taxes levied, total collections, per cent collected.

Counties.	General revenue tax of 1903 uncollected January 1, 1905.	General revenue tax of 1904 uncollected January 1, 1905.	Special University revenue of 1903 uncollected January 1, 1905.	Special University revenue of 1904 uncollected January 1, 1905.	Special Agricultural College revenue of 1903 uncollected January 1, 1905.	Special Agricultural College revenue of 1904 uncollected January 1, 1905.	Special Normal School revenue of 1903 uncollected January 1, 1905.	Special Normal School revenue of 1904 uncollected January 1, 1905.
Adair	$ 246.33	$ 227.06	$ 16 41	$ 15.14	$ 16.41	$ 15.14	$ 8.20	$ 7.57
Adams	1,497.61	218 46	100 89	14.59	100.89	14.59	51.05	7.22
Allamakee	812.78	727.12	54.19	42.27	54.19	46.68	27.09	23.40
Appanoose	428.13	518 52	28.56	34.57	28.56	34.57	14.30	17.33
Audubon	205.88	199.47	14.30	14.14	14.30	14.07	7.14	6.79
Benton	233.69	250.21	15.57	16.67	15.57	16.67	7.78	8.34
Black Hawk	139.08	448.30	8.85	30.23	8.85	30.23	6.42	15.09
Boone	568.82	432 20	40.27	55.91	40 27	55 91	17.90	27.46
Bremer	189.36	67.62	14.41	4.95	14.41	4.95	7.19	2.48
Buchanan	214 61	200.38	15.14	13 75	15.19	13.75	7.31	7.11
Buena Vista	370.40	248.03	26,76	18 49	26.76	18.49	13 39	9.24
Butler	111 76	91.19	7.46	6.08	7.46	6 08	3.71	3.03
Calhoun	346 19	205 59	23.68	14.15	23.68	14 15	11.98	7.32
Carroll	196.84	114.10	15.37	9 11	15.37	9 11	7.69	4.66
Cass	169.22	239 01	11 63	15.96	11 63	15 96	5 65	7.73
Cedar	330 73	25.94	21 90	2.18	21.90	2 18	10 99	1.10
Cerro Gordo	205.08	166 68	13 67	11 11	13 67	11.11	6 81	5.55
Cherokee	186.02	203.81	12.45	13.61	12.45	13.61	6.26	6.82
Chickasaw	757 12	375.15	50.45	24.99	50 45	24.99	25.22	12.49
Clarke	180.12	167.95	12.11	11.69	13.37	11.69	6.01	5.89
Clay	275.25	228.34	18.35	15.22	18.35	15.22	9.17	7.61
Clayton	168.06	151.52	11.20	10.11	11.20	10 11	5.61	5.07
Clinton	61 75	80.50	4 14	5.35	4.14	5.35	2.08	2.70
Crawford	143.06	289.78	10.45	19.39	10.45	19.39	5.31	9.68
Dallas	139 83	167.60	9.40	11.16	9 40	11.16	4.71	5.60
Davis	201.20	185.52	13 42	12 38	13 43	12.38	6.71	6.20
Decatur	568 83	157.02	37.29	12.52	37.27	12.54	18 67	6 30

STATEMENT No. 25—CONTINUED.

Counties.	General revenue tax of 1903 uncollected January 1, 1906.	General revenue tax of 1904 uncollected January 1, 1906.	Special University revenue of 1903 uncollected January 1, 1906.	Special University revenue of 1904 uncollected January 1, 1906.	Special Agricultural College revenue of 1903 uncollected January 1, 1906.	Special Agricultural College revenue of 1904 uncollected January 1, 1906.	Special Normal School revenue of 1903 uncollected January 1, 1906.	Special Normal School revenue of 1904 uncollected January 1, 1906.
Delaware	$ 60.97	$ 105.80	$ 4.09	$ 6.91	$ 4 09	$ 6.91	$ 2 04	$ 3 39
Des Moines	406.31	121 93	27.47	8 20	27.17	8.20	13.58	4 07
Dickinson	172 77	146.55	11 63	9.76	11 63	9 76	5.80	4.88
Dubuque	1,467 11	934 53	97.80	62.34	97.80	62 34	48.91	31.17
Emmet	506.15	507 56	34 56	34 76	34 56	34 76	17.30	17 38
Fayette	185 08	162.31	12.24	10 80	10 99	10 80	7.36	5 43
Floyd	155.36	158.76	10.36	10.58	10 36	10 59	5.17	5 29
Franklin	101.53	171.96	9.38	15.40	9 38	15.40	5 36	8 75
Fremont	223.97	140.96	15.94	14 81	15.94	14.81	7.49	7.42
Greene	.....	103.21	.....	7.83	.....	7 07	.....	3.77
Grundy	158.09	235.67	10 33	15 69	10.33	15 69	4.90	7.75
Guthrie	340.53	258.24	23 79	17.83	22.79	17 83	11 51	8 89
Hamilton	277.32	189.74	18.38	12.70	18.38	12.70	9.02	6.34
Hancock	153.98	98.96	10.25	6.61	10.25	6.61	5 12	3.26
Hardin	61 52	304 39	4 07	20.25	4.07	20 25	2 01	10.14
Harrison	273 36	346.31	18.24	22 99	18.24	22 99	9 09	11.44
Henry	212.30	221 02	14 19	14.23	14.19	14.23	7.05	7.13
Howard	280.99	297.47	18 99	19.79	18.98	19 81	9.52	9.91
Humboldt	88.29	78 28	6 28	5 51	6.20	5.51	3 05	2.53
Ida	184.73	102 73	12 46	7.00	12.46	7.00	5 98	3.30
Iowa	279 17	.....	18 65	.....	18.65	.....	9 35	.....
Jackson	74.41	197.63	4.99	12 99	4.99	12.99	2 54	6.50
Jasper	87.47	.....	5.84	.....	5.84	.....	2.90	.....
Jefferson	22.24	83.98	1.41	5 45	1.41	5.67	67	2 79
Johnson	384.75	340.84	26 55	23.12	28 48	23.12	13 78	11.58
Jones	254.65	233 81	16 99	15 58	16.99	15.58	8.47	7.80
Keokuk	227.80	158.73	15.22	10.59	15.22	10 59	7 64	5.32
Kossuth	297.49	296 92	19.90	19 58	19.90	19.58	17.09	9.69
Lee	353.94	224.01	23.60	6 34	23 60	6 34	11.80	3 18
Linn	824.00	336.26	54 81	22 55	54.81	22 55	27.95	11 25
Louisa	171.76	134 55	11.49	8.98	11 15	8.99	5.76	4 50
Lucas	120.81	55 53	8.09	3.70	8.09	3.70	4 02	1.85
Lyon	147.45	209.19	9 79	14.60	9.79	14 60	4.88	7.39

Madison	498 12	559 12	32.88	37.30	32.88	37.30	16 41	18 66
Mahaska	453.52	354.06	30 30	25 79	30.30	25 79	15.19	13.06
Marion	271.51	35.75	18.12	1.72	22.62	1 72	3.59	1.08
Marshall	76.18	.....	5.78	.66	5.78	.66	2.65	.97
Mills	143.59	122 65	9.59	8.18	9.59	8.18	4 80	5.08
Mitchell	80.08	68.76	6.72	4.69	6.72	4.69	3.09	2.34
Monona	290.28	167.44	19.38	11.38	19 38	11.38	9 71	5.71
Monroe	.....	.....	.....	.....	.....	.....	.....	.....
Montgomery	471 76	244.00	31.85	14.91	31.85	14.91	15.53	7.50
Muscatine	125.39	105.56	9.08	6.99	9 08	6 99	4.50	3.51
O'Brien	59.52	79 68	4 07	5 46	4.07	5.45	.....	2.33
Osceola	119 66	86.26	8.36	6 20	8 37	6 20	4 23	3 32
Page	259 47	338.03	17.66	22 56	17.66	22.56	9 96	11 17
Palo Alto	299 63	186 30	19 44	12.19	19 44	12.19	9 71	6.14
Plymouth	400.33	376 42	26 67	25 04	26.67	25 04	13 35	12.56
Pocahontas	316 71	235 37	21.11	15 71	21.11	15.71	10.58	7.84
Polk	1,211 43	1,047 15	81.22	70 08	81.22	70 03	40.40	34 87
Pottawattamie	345.86	306 98	23 02	20 17	23 02	20 17	10 62	10 08
Poweshiek	317 05	189.23	21 09	12 71	21 09	12 71	10 57	6 36
Ringgold	232 85	237 70	16 30	16.01	16.30	16 01	8.18	8.00
Sac	320 37	809.20	22 15	53 90	22 14	53 89	10 85	26.49
Scott	151 18	143 54	10.08	9 57	10 08	9 57	5 03	4.78
Shelby	138.96	158.55	9.32	10 54	9 32	10 52	4.63	5 26
Sioux	424 24	330.39	24.57	21 99	24 57	21 99	20 40	10 95
Story	188.08	280 82	14.59	19 90	14.59	19 88	7 23	9 51
Tama	330 13	386.29	25.71	26 54	25.71	26 63	12 59	13 75
Taylor	318 21	221 09	22.07	17 27	22 07	17 27	11 12	8 57
Union	334 21	142.91	36 66	12 88	36 66	12 88	18 33	6 44
Van Buren	52 70	175 79	3 63	11 74	3 63	11.74	1 84	5 88
Wapello	392.35	272 11	26.20	18 13	26.20	18 13	13 09	9.11
Warren	270 36	299.28	22 59	19 91	22 60	19.91	11.65	4 98
Washington	122 42	113 74	1 43	7.59	1 43	7 59	4.08	3 79
Wayne	238.95	242 63	15 94	16.19	15 93	16 19	7 97	8 07
Webster	469.42	458 95	31 46	30.75	31.46	30 75	15.74	15 46
Winnebago	373.42	216.04	24 87	14.40	24 88	14 39	12.44	7 19
Winneshiek	7 07	5 10	51	.34	.51	34	.22	17
Woodbury	14 77	216 57	52 29	11 75	52 29	11.75	25 66	5.89
Worth	88 81	101 56	5 82	6.77	5 63	6.78	2.95	3 37
Wright	341.91	9.22	22 80	.65	22 80	.65	11 47	.....
	$ 28,059.55	$ 22,678 15	$ 1.960 39	$ 1,551 92	$ 1,965.96	$ 1,557.81	$ 991 77	$ 764 12
Total levy	1,915 162 87	1,919,583 57	127,811 53	127,971.87	127,811 55	127,971.86	63,905 38	63,985 07
Amount collected	1,877.103 32	1,896,905 42	125,851.14	126,419.95	125,845 59	126,414 05	62,913 61	63,220 95
Per cent. collected.	98 53	98 80	98 46	98.80	98.45	98 80	98.46	98 80

STATEMENT No. 26.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties and state, as shown by the books in the auditor of state's office on the 30th day of June 1906

Counties.	Amount.	Counties.	Amount.	Counties.	Amount.
Adair	$ 32,085.02	Floyd	$ 23,705.46	Monona	$ 36,592.60
Adams	36,540.74	Franklin	30,749.11	Monroe	60,912.14
Allamakee	60,370.95	Fremont	60,914.96	Montgomery	49,582.13
Appanoose	44,017.12	Greene	32,224.58	Muscatine	1,747.80
Audubon	40,615 37	Grundy	22,443 45	O'Brien	101,500 00
Benton	30.000.00	Guthrie	45,155 07	Osceola	98,460.75
Black Hawk	18,255.54	Hamilton	50,733 53	Page	77,519 44
Boone	90 ,33.88	Hancock	43,808.28	Palo Alto	47,602 38
Bremer	52,599.69	Hardin	41.069 90	Plymouth	117,458 24
Buchanan	8,519 16	Harrison	51,156 04	Pocahontas	91,355.91
Buena Vista	64,173.36	Henry	11,220.07	Polk	17,814.08
Butler	26,995 49	Howard	41,568 40	Pottawattamie	84,405.69
Calhoun	51,715.75	Humboldt	28,641.46	Poweshiek	54,996 66
Carroll	16,708 01	Ida	26,972.00	Ringgold	122,300 00
Cass	57,762 70	Iowa	72,361 73	Sac	20,042.43
Cedar	12,250 00	Jackson	25,160.84	Scott	.....
Cerro Gordo	19,095.79	Jasper	62,549 08	Shelby	22,319 40
Cherokee	63.623 91	Jefferson	27,993.33	Sioux	129,452.84
Chickasaw	32,630 77	Johnson	36,303.00	Story	44,955 97
Clarke	46,372.19	Jones	24,976.53	Tama	38 367.45
Clay	6 ,210.52	Keokuk	28,267.19	Taylor	54,092 61
Clayton	47,748 11	Kossuth	106,197 69	Union	43,618 46
Clinton	.....	Lee	4,765 00	Van Buren	29,148.86
Crawford	26,500 00	Linn	.....	Wapello	56,378 13
Dallas	48,933.74	Louisa	21,803 03	Warren	39,252 18
Davis	30,882 81	Lucas	29,387 47	Washington	39,737.08
Decatur	105,336.43	Lyon	119,290 53	Wayne	126,073 31
Delaware	9,022.07	Madison	60,863 22	Webster	55,401 00
Des Moines	3,025.00	Mahaska	29,396 79	Winnebago	214,876 51
Dickinson	85,137.83	Marion	68,047 44	Winneshiek	31,499 52
Dubuque	1,570 00	Marshall	30,501 07	Woodbury	99,713 00
Emmet	63,087 47	Mills	46.318 85	Worth	36,850 52
Fayette	69,509.47	Mitchell	13,332 49	Wright	44,989 82
.....	.....	.....	.....	State Bond's	10,987 18
			Total		$4,777,155 54

STATEMENT No. 27.

Showing the condition of the school fund in the various counties as reported by the county auditors, January 1, 1906.

Counties.	Cash on hand.	Contract notes on hand.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1906.
Adair	$ 890.02	$	$ 31,195 00	$	$	$ 32,085 02
Adams	365 79		36 174 95			36,540.74
Allamakee	2,000 72		58,370 23			60,370 95
Appanoose	839.20		43,177.92			44,017 12
Audubon	3,266 17		37,349 20			40,615.37
Benton	125 00		29,875.00			30,000 00
Black Hawk	1,005 54		17,250 00			18,255 54
Boone	248 69		87,010 19		2,875 00	90,133 88
Bremer	3,368.14		49,231 55			52 599.69
Buchanan	744 16		7,775.00			8,519 16
Buena Vista	498 36		63,675 00			64,173.36
Butler	3,057 58		23,419 41		518.50	26,995 49
Calhoun	6,180 75		42,535 00			48,715 75
Carroll	1,938 01		15,670.00			17.608 01
Cass	1,962 70		55,800 00			57,762 70
Cedar	500 00		14,050 00			14,550.00
Cerro Gordo			19,095 79			19,095 79
Cherokee	5,045 91		58,578.00			63,623 91
Chickasaw	275 00		32,355 77			32,630 77
Clarke	813 50	594 78	44,963 91			46,372 19
Clay	560 52		61,550.00	1,200.00		63,310 52
Clayton	6,207.34		41,540 77			47,748 11
Clinton						
Crawford	1,436 78		25,063 22			26,500.00
Dallas			48,933 74			48,933 74
Davis	724.53		30,158 28			30 882 81
Decatur	7,495.08	833 34	97,008.01			105 336 43
Delaware	4.27		9,017 80			9,022.07
Des Moines			3,025 00			3,025.00
Dickinson	6,167 01	11,010.00	67,960 82			85,137.83
Dubuque	100.00		810 00	160.00	500.00	1,570 00
Emmet	1,222.47		61,815 00			63,037.47
Fayette	2,223.47	160.00	67,126 00			69,509.47
Floyd	211.54		23,493.92			23,705.46
Franklin	201.22		30,547.89			30,749.11
Fremont	6,257.36	1,893.00	52,764 60			60,914.96
Greene	2,761.44		39,463.14			42 224.58
Grundy	1,578.45		20,865.00			22,443.45
Guthrie	1,656.06		43,499.01			45,155.07
Hamilton	340.43		50,393.10			50,733.53
Hancock	2,695.28		41,113.00			43,808.28
Hardin	2,033.13		39,036 77			41,069.90
Harrison	200.00		50,956.04			51,156.04
Henry	755.07		10,465.00			11,220.07
Howard	2,026 59	373.34	39,168.47			41,568.40
Humboldt	5,635.42		23,006 04			28,641.46
Ida	1,800.00		25,172.00			26,972.00
Iowa	3,481.73		66,380 00			69,861.73
Jackson	870.84		24,290.00			25,160.84
Jasper	3,262.08		59,287.00			62,549.08
Jefferson	105.00		27,888.33			27,993.33
Johnson	238.00		31,065.00			31,303.00
Jones	1,780 75		23,195.78			24,976.53
Keokuk	2,780.17		25,487.02			28 267.19
Kossuth	41 69		106,156.00			106,197.69

STATEMENT No. 27—CONTINUED.

Counties.	Cash on hand.	Contract notes on hand.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1906.
Lee	$ 890.00	$	4,875.00	$	$	$ 5,765.00
Linn						
Louisa	770.00		21,033.03			21,803 03
Lucas	203.47		29 184.00			29,387 47
Lyon			119.290.53			119,290.53
Madison			60,863 22			60,863.22
Mahaska	676.79	28,020.00			700.00	29,396.79
Marion	4,232 90		62 014 54			66,247.44
Marshall	1,565.07		28 936 00			30,501.07
Mills	2,408 85		43,910.00			46,318.85
Mitchell	2,852.49		10,480.00			13,332.45
Monona	2,277 60		32,815.00			35,092.60
Monroe	669.07		60,243.07			60.912.14
Montgomery	1,817 13		46,265 00			48 082.13
Muscatine	647 00		1,100 80			1,747.80
O'Brien	2,510 30		98,989 70			101 500 00
Osceola	12,525 00		85,935.75			98,460 75
Page	44		77,519.00			77 519.44
Palo Alto	488 78		47,113 60			47,602 38
Plymouth	5,903.24		111 555 00			117,458 24
Pocahontas	575 91		90.780 00			91,355.91
Polk	239 08		18,275 00			18,514 08
Pottawattamie	11.780 69		72,625 00			84 405 69
Poweshiek	3.121 66		51 875 00			54.996.66
Ringgold	352 73		120,447 27			120.800 00
Sac	1.54		19,540 89		300 00	19,842.43
Scott						
Shelby	454 40		21 865 00			22,319 40
Sioux	10,152 84	700.00	118 600 00			129,452.84
Story	550 00		44 405 97			44,955 96
Tama	7,368.00	1 850.00	34,149 45			43,367.45
Taylor	1.200.26		52 892 35			54 092 61
Union	969 36		42,649 10			43,618 46
Van Buren	1.800.00		25 348 86			27,148 86
Wapello	426 13		55 947 00			56 373 13
Warren	380.60		38,871 58			39 252 18
Washington	267 03		39.440 00			39,737 03
Wayne	3,022 88		123,050 43			126,073 31
Webster	874.65	586.35	53,940.00			55 401 00
Winnebago	3,686 51		211 190 00			214,876.51
Winneshiek	1,794 49		29,605 03	100 00		31,499.52
Woodbury	4.998.24		90,355 00	4 359 76		99.713.00
Worth	175 00		36,675.53			36 850 53
Wright	659 83		44,280 00			44,939 83
Total	$ 195,298 92	$ 46,020.81	$ 4,514,185 37	$ 5.819 76	$ 4,893.50	$ 4,766,218.36

STATEMENT No. 28.

DESCRIPTION OF REAL ESTATE.

Bid in and held by the state for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loan, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East ½ block 27, five acres ..... $	155.00
West ½ block 21, Nassau's addition to Keokuk	250.00
Undivided ½, commencing on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner of said qr; thence n on w line of said qr 11 chains, 42 links, to stone; thence e parallel to s line of said qr section, 30 chains, 50 links. to post; thence s 10 chains, 92 links, to post; thence parallel to south line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county	250.00
Except the following tract sold to W. W. Belknap, as follows:	
Undivided ½ of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 75 feet w of the new center line of Keokuk & St. Paul railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s ½ of section 1, township 65 north, range 5 west; also nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres in Wright county	400.00

Descriptive of real estate bid in by and still belonging to the state for school fund on forclosure of mortgage given by the medical department of the State University at Keokuk.

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk	2,930.00
Total estimated value of lands and lots not yet sold and under the control of the executive council ..... $	3,985.00

The state also holds the note of L. E. Ayers, dated September 13, 1883, due in ten years for $600, taken in part payment for lots acquired from "Eads' Loans", and sold by the state for the use of the permanent school fund.

STATEMENT No. 29.

ASSETS OF PERMANENT SCHOOL FUND,

Showing notes and mortgages remaining unpaid June 30, 1906.

BELONGING TO EADS' LOAN.

Date of Note.	Maker of Note.	Amount unpaid.	Remarks.
July 19, 1856	L. J. Zwart and B. Zwart	$ 2,400.00	Balance after sale of mortgaged property.
August 13, 1856	W. G. Crawford and McCorkie	643 92	Balance after sale of mortgaged property.
June 27, 1856	John W. Stanton and Shaw	200 00	Balance after sale of mortgaged property.
July 12, 1856	George S. Hampton	5,000.00	Prior mortgage exhausted value of property and leaves this without security.
May 6, 1856	W. J. Gilbert and McBride	225.00	Balance due, personal judgment only.
December 16, 1856	T. J Cannon	6,318 87	Considered worthless.
June 3, 1857	Benjamin Grossman	750.00	Mortgaged property sold, leaving this balance due.
November 19, 1856	R. W Rothrock	1,185 00	Mortgaged property sold, leaving this balance due.
November 20, 1856	W. H. Leach	1,763 25	Mortgaged property sold, leaving this balance due.
November 19, 1856	Leach and McFarland	3,000.00	Worthless, on account of failure of consideration.
November 21, 1856	J. A. Goodrich	734 50	Mortgaged property sold, leaving this balance due.
November 19, 1856	Boyles, Stampel and Hugel	3,207.62	Mortgaged property sold, leaving this balance due.
November 18, 1856	B. Hugel	641 39	Mortgaged property sold, leaving this balance due.
October 15, 1856	T. J. Cannon	1,000 00	No security, worthless.
June 17, 1856	W. H. White	65.85	Mortgaged property sold, leaving this balance due.
January 2, 1857	Thomas Snyder	1,500 00	A prior lien on mortgaged property renders it worthless.
January 8, 1856	H. F King	76.15	Mortgaged property sold, leaving this balance due.
May 8, 1856	George Andrews	1,250.00	Considered worthless.
August 19, 1856	James D. Eads	5,873 50	This balance due after payments made.
	Total	$35,834 05	

STATEMENT No. 30

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds.

Bond No 3, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws 1864, dated November 1, 1871, interest payable on the first days of January and July in each year, at 6 per cent for ..... $	8,558.14
Bond No. 4, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 6 per cent for	2,379.04
Total ..... $	10,937.18

SUMMARY.

Showing the total amount of the permanent school fund, and how it was invested June 30, 1906, as shown by the books in this office, as follows:

Amount held by the several counties ..... $	4,766,218.36
Amount in state bonds drawing 6 per cent interest	10,937.18
Total ..... $	4,777,155.54

The above may be considered the entire available interest-bearing school fund of the state. In addition to this there are as described in statment No. 28, lots and lands bought in by the state for use of the school fund on foreclosure of mortgages belonging to the Eads' loans, and not yet resold, estimated in previous reports to be worth $3 985; this is not available and is not included in the foregoing summary. Neither are the notes and mortgages shown on preceding page included, because they are practically worthless.

There has been an increase in the permanent school fund, from the sale of school lands since last report, of $ 16,520.00, and from resales $ 515,00, Total, $17,035.00

STATEMENT No. 31.

Real estate and notes belonging to general revenue.

District township of Saylorville, school order (10 per cent.) ..... $	77.70
Russell & Harper, two notes of $100 each (10 per cent)	200.00
Will Kent, note (10 per cent)	700 00
Total ..... $	977.70

The school order and two notes of Russell & Harper are in the hands of the attorney-general for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. 32.

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the Fourth day of September A. D. 1905, as provided by Sections 89 and 2847 of the Code, on the basis of fourteen and eighty-one one hundredths cents for each youth in the county. The total amount of Permanent School Fund on the first day of January, 1905, was $4,757,342.56 as shown below, upon which this apportionment was computed.

Counties.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1905.	Amount of interest delinquent which accrued prior to January 1, 1874	Total interest due and apportioned as per section 2855 of the code.	Amount of interest to be apportioned by county auditors as per section 2808 of the code.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,064	$ 31,570 02	$	$ 710.33	$ 749.98	$ 39 65	$ .....
Adams	4,096	36,540 74	31 64	822 17	606.62	.....	215.55
Allamakee	6 139	65.370 95	.....	1.470.85	909 19	.....	561.66
Appanoose	9,100	44,017 12	.....	990 38	1,347 71	357 33	.....
Audubon	4,755	40,615 37	.....	913 85	704.22	.....	209.63
Benton	7 701	30,000 00	241 92	675 00	1,140 52	465.52	.....
Black Hawk	10,872	18,255 54	.....	410 75	1,610.14	1,199.39	.....
Boone	8,796	88,732.31	.....	1.996 48	1,302 69	.....	693.79
Bremer	5 065	52,599 69	.....	1,183 49	750 13	.....	443 36
Buchanan	5,981	8.519,16	.....	161 87	885 79	723 92	.....
Buena Vista	5,527	64,173 36	.....	1,445 86	818 55	.....	627 31
Butler	5,657	26,995 49	138 70	607 40	837 80	230 40	.....
Calhoun	5,850	48 715 75	.....	1 096 10	866 39	.....	229 71
Carroll	7 389	16 608 01	.....	355 54	1,094.31	738 77	.....
Cass	6.400	57 762 70	.....	1 299 66	947 84	.....	351 82
Cedar	6 029	16 800 00	.....	335.00	892 89	507 89	.....
Cerro Gordo	6,569	18 095 79	.....	407 16	972 87	565 71	.....
Cherokee	5 303	66 623 91	.....	1,431 54	785.37	.....	646.17
Chickasaw	5 503	32,630.77	.....	734 19	814.99	80 80	.....
Clarke	3 817	46 372 19	.....	1,043 38	565 30	.....	478 08
Clay	4 288	62.310 52	.....	1.401 99	635 05	.....	766 94
Clayton	8 905	48,033 28	.....	1 091.97	1 318 83	226.86	.....
Clinton	14 534	.....	.....	.....	2,152.49	2,152 49	.....
Crawford	7 705	31,500 00	.....	738 56	1,141 11	402 55	.....

Dallas	7,301	48,933 74		1,101.01	1,081.28			19.73
Davis	4,764	30,882 81		694 86	705 55	10 69		
Decatur	5 800	105,336 43		2 370 07	858 98			1 511 09
Delaware	6.315	9,022 07		196 00	935 45	739.25		
Des Moines	11.349	4 426 57		99.60	1 680 79	1,181.19		
Dickinson	2 811	68 617.83		1,543.90	416 31			1,127.59
Dubuque	20 707	1.570.00		35 33	3,066 71	3 031.38		
Emmet	8.536	63.037 47		1,418 34	523.68			894 66
Fayette	9 487	69 509.47		1,563 96	1,405 02			158 94
Floyd	5.145	23,705 46		533 37	761 97	228.60		
Franklin	4 789	30 749.11		691 85	709.25	17.40		
Fremont	5,582	60.914 96		1 370.59	826 69			543.90
Greene	5 348	42.224 58		950.05	792.04			158 01
Grundy	4.589	22 443 45		500 98	679 63	178 65		
Guthrie	6,254	45 155.07		1.015.99	926 22			89 77
Hamilton	6 466	50,733.53		1,141 50	957 61			183 89
Hancock	4.762	43 808 28		985.69	705.25			280.44
Hardin	7 462	41,069.90		924 07	1,105 12	181 05		
Harrison	8.172	51 156 04		1,151.01	1,210.27	59 26		
Henry	5 299	11 220.07		252 45	784 78	532.33		
Howard	4,732	41,568 40		935 29	700.81			234 48
Humboldt	4,211	26,756.46		602 02	623.65	21 63		
Ida	4 088	26 972 00		696 87	605.43			1 44
Iowa	6,205	68.811 73		1 543 01	918 96			624.05
Jackson	7 761	25,160 84		566 12	1,149.40	583 28		
Jasper	8 296	62 549 08		1,407.35	1.228 64			178 71
Jefferson	5 135	27,993 33		629 85	760 49	130.64		
Johnson	7,491	31 663 00		711 07	1,109.42	398.35		
Jones	6,433	24,976 53		561.97	952 73	390 76		
Keokuk	7 210	28 267.19		636.01	1,067 80	431.79		
Kossuth	7,583	106,197.69		2,389 45	1 123.04			1,266 41
Lee	11,136	5,765.00		129.71	1.649 24	1,519.53		
Linn	17,412				2,578 72	2,578 72		
Louisa	4,061	21,803 03		490 57	601 43	110 86		
Lucas	5,231	29,387 47		661 22	774 71	113 49		
Lyon	4,901	119,290 53		2,684 04	725 84			1,958 20
Madison	5,355	60 863 22		1,369.42	793.08			576 34
Mahaska	9 796	29,396 79		661 43	1,450 79	789.36		
Marion	7,855	62,047 44		1,396.07	1,163 33			232 74
Marshall	8,774	30,501 07		686,27	1,299 43	613.16		
Mills	5,617	45,968 95		1,034.30	831 88			202.42
Mitchell	4,779	13,332 49		299.98	707 77	407 79		
Monona	6 382	31 192.60		701.83	945 17	243.34		
Monroe	7,485	60,912 14		1.370.52	1,108.53			261 99

STATEMENT No. 32—CONTINUED.

Counties.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1905.	Amount of interest delinquent which accrued prior to January 1, 1874.	Total interest due and apportioned as per section 2855 of the code.	Amount of interest to be apportioned by county auditors as per section 2406 of the code	Warrant on revenue for deficiency.	Excess payable to revenue.
Montgomery	5 318	48.082.13	.....	1,081.85	787 60	.....	294 25
Muscatine	8 801	3 632.80	.....	81.74	1,303 43	1 221 69	.....
O'Brien	6 025	101 500.00	.....	2 283 75	892 30	.....	1 391 45
Osceola	3 284	98 460 75	.....	2,215.37	486 36	.....	1,729 01
Page	7.101	77 519 44	.....	1 744.19	1,052 10	.....	692 09
Palo Alto	4 878	46,989.23	.....	1,057.26	722 43	.....	334 83
Plymouth	8,046	117.458 24	.....	2,642.81	1,191 61	.....	1,451 20
Pocahontas	5 109	91,355 91	.....	2,055 51	756 64	.....	1 298 87
Polk	30 063	21 014.08	.....	478 07	4,452 33	3,974 26	.....
Pottawattamie	17.013	84,405.69	.....	1 899.13	2,519 63	620 50	.....
Poweshiek	6 163	54 996 66	.....	1.237.43	912 74	.....	324 69
Ringgold	4,830	118 800.00	.....	2,673.00	715 32	.....	1 957 68
Sac	5 802	19.242.43	121.86	431.00	859 28	428 28	.....
Scott	17 410	.....	.....	.....	2,578 42	2,578 42	.....
Shelby	6 098	22,319.40	.....	502.19	903 11	400 92	.....
Sioux	8 949	129,452.84	.....	2,912 69	1,325 35	.....	1,587 34
Story	7.749	44 955.97	.....	1,011.51	1,147 63	136.12	.....
Tama	7,322	40,567.45	.....	912.77	1,084 39	171 62	.....
Taylor	5.617	54 092.61	.....	1,217.08	831 88	.....	385 20
Union	5 804	43 618.46	.....	981.42	859 57	.....	121 85
Van Buren	5 021	27 148.86	.....	610.85	743 61	132 76	.....
Wapello	10 579	56,373.13	.....	1,268.39	1,566 75	298 36	.....
Warren	6 549	39 252.18	.....	883.17	969 91	86 74	.....
Washington	6,444	39.737.03	.....	894.08	954 36	60 28	.....
Wayne	5 778	126,073.31	.....	2 836.65	855.72	.....	1,980 93
Webster	9,762	55.401 00	.....	1.246 52	1,445 75	199 23	.....
Winnebago	4 273	215 276.51	.....	4 843.72	632.83	.....	4,210.89
Winneshiek	7,610	31 499.52	.....	708 74	1,127 04	418 30	.....
Woodbury	21.220	99.713.00	1 630.30	2 243.54	3,142 68	899 14	.....
Worth	3 641	36 850.53	.....	829.13	539 23	.....	289.90
Wright	6 173	44.939.83	.....	1 011 14	914 22	.....	96 92
State Bonds	.....	10.937.18	.....	344 48	.....	.....	344 48
Total	723,347	$ 4 757,342 56	$ 2,164.42	$ 107,127.69	$ 107,127 69	$ 34,210 40	$ 34,210 40

STATEMENT No. 33.

Of the apportionment of the interest of the Permanent School Fund and rents on unsold school lands made by the Auditor of State on the fifth day of March, A. D. 1906, as provided by Sections 89 and 2847 of the Code, on the basis of fifteen and three-tenths cents for each youth in the county. The total amount of Permanent School Fund on the first day of January, 1906, was $4,777,155 54 as shown below, upon which this apportionment was computed.

Counties.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1906.	Amount of interest which accrued prior to January 1, 1874.	Amount of rent on unsold school lands and lots. Art. 9, Const.	Interest due as per section 2855 of the code.	Total amount of interest and rents due and apportioned as per section 2855 of the code	Amount of interest and rent to be apportioned by county auditors as per section 2866 of the code.	Deficiency to be transferred from general state revenue to school fund interest account as per section 2847.	Excess payable to general state revenue from school fund interest account as per section 2847.
Adair	5,106	$ 32,085.02	$	$	$ 712.88	$ 712.88	$ 781 22	$ 68.34	$ .....
Adams	3,997	36,540.74	15.82	.....	822.17	837.99	611.54	.....	226.45
Allamakee	6,148	60,370.95	.....	....	1,417.73	1,417.73	940.64	.....	477.09
Appanoose	9,227	44 017.12	.....	.....	990.38	990.38	1 411.73	421.35	.....
Audubon	4,665	40,615.37	.....	.....	913.85	913.85	713.75	.....	200.10
Benton	7,543	30.000.00	95.18	.....	675.00	770.18	1,154.08	383.90	.....
Black Hawk	10,887	18,255.54	.....	.....	410.75	410.75	1,665.71	1,254.96	.....
Boone	8,659	90,133.88	.....	.....	2,021.53	2,021.53	1,324.83	....	696.70
Bremer	5,096	52,599.69	.....	.....	1,183.49	1,183.49	779.69	.....	403.80
Buchanan	5,940	8,519.16	.....	.....	191.68	191.68	908.82	717.14	.....
Buena Vista	5 380	64,173.36	.....	.....	1,443.90	1,443.90	823.14	.....	620.76
Butler	5,805	26,995.49	99.15	500.50	607.40	1,207.05	888.17		318 88
Calhoun	5,757	48,715.75	.....	.....	1 096 10	1,096.10	880 82	.....	215.28
Carroll	7,504	17,608.01	.....	.....	376.49	376.49	1,148.11	771 62	.....
Cass	6,455	57,762.70	.....	....	1,299.66	1,299.66	987.61	....	312.05
Cedar	5.875	14,550.00	.....	.....	335.44	335.44	898.87	563.43	.....
Cerro Gordo	6,553	19,095.79	.....	.....	417.10	417.10	1,002.61	585.51	.....
Cherokee	5,139	63,623 91	.....	.....	1,431.54	1,431.54	786.27	.....	645.27
Chickasaw	5,422	32,630 77	.....	.....	734.19	734 19	829.57	95.38	.....
Clarke	3,692	46,372.19	.....	.....	1,043.38	1,043.38	564 87	.....	478.51
Clay	4,222	63,310 52	.....	.....	1,406.05	1,406.05	645.97	.....	760.08
Clayton	8,839	47,748 11	.....	.....	1,064 57	1,064.57	1,352.37	287.80	.....
Clinton	14,581		.....	.....	.....	.....	2,230.89	2,230.89	
Crawford	7,546	26,500.00	.....	.....	670.37	670.37	1,154.54	484 17	.....

STATEMENT No. 33—CONTINUED.

Counties.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1906.	Amount of interest which accrued prior to January 1, 1874.	Amount of rent on unsold school lands and lots. Art. 9, Const.	Interest due as per section 2855 of the code.	Total amount of interest and rents due and apportioned as per section 2555 of the code	Amount of interest and rent to be apportioned by county auditors as per section 2808 of the code.	Deficiency to be transferred from general state revenue to school fund interest account as per section 2847.	Excess payable to general state revenue from school fund interest account as per section 2847.
Dallas	7,264	$ 48,933 74	$	$	$ 1,101 01	$ 1,101 01	$ 1,111.39	$ 10.38	$
Davis	4,699	30,882.81			694.86	694 86	718 95	24.09	
Decatur	5,676	105,336 43			2,370 07	2,370.07	868.43		1,501 64
Delaware	6,191	9,022.07			203 00	203.00	947 22	744 22	
Des Moines	11,304	3,025.00			74 55	74.55	1,729 51	1,654.96	
Dickinson	2,834	85,137 83		508.00	1,608.95	2,116.95	433 60		1.683.35
Dubuque	20,572	1,570 00			35 33	35 33	3,147 52	3,112 19	
Emmet	3,234	63,037.47			1, 18.34	1,418 34	494.80		923 54
Fayette	9,380	69.509 47			1,563 96	1,563 96	1,435.14		128 82
Floyd	5,178	23,705 46			533 37	533.37	792 23	258.86	
Franklin	4,821	30 749.11			691.85	691.85	737 61	45 76	
Fremont	5 545	60,914.96		237.50	1 370 59	1,608.09	848 38		759 71
Greene	5.338	42,224 58			950 05	950.05	816.71		133.34
Grundy	4,564	22,443.45			504.98	504.98	698 29	193.31	
Guthrie	5,941	45,155.07			1,015.99	1.015.99	908.97		107 02
Hamilton	6 969	50.733 53			1,141 50	1.141 50	1.066 26		75 24
Hancock	4,783	43.808 28		361 40	985 69	1 347.09	731.80		615 29
Hardin	7 351	41,069 90			924.07	924 07	1.124 70	200 63	
Harrison	7,975	51 156 04			1,151 01	1,151 01	1,220.18	69 17	
Henry	5,435	11 220 07			252 45	252 45	831 55	579.10	
Howard	4 619	41 568.40			935.29	935 29	706 71		228.58
Humboldt	4,202	28.641 46			603 56	603 56	642 91	39 36	
Ida	3 957	26 972 00			606 87	606 87	605.42		1 45
Iowa	6.068	69,861 73			1 564 20	1,561 20	928 40		635.80
Jackson	7.641	25 160.84			566 12	566 12	1 169.07	602 95	
Jasper	8.305	62 549 08			1 407 35	1,407 35	1 270 67		136.68
Jefferson	5,042	27,993 33			629 85	629 85	771 43	141 58	
Johnson	7,497	31,303 00			707 55	707 55	1 147 04	439 49	
Jones	6,458	24,976 53			561 97	561 97	988 07	426 10	
Keokuk	6 059	28,267.19			636 01	636 01	927 03	291 02	
Kossuth	7.794	106 197 69			2,889 45	2 389 45	1 192 48		1,196 97
Lee	11,300	5.765.00			129 71	129.71	1.728 90	1,599 09	
Linn	16.817						2 573 00	2.573 00	
Louisa	4 120	21.808 03			490 57	490 57	680 36	189 79	

Lucas	5.092	29,387.47			661 22	661 22	779 08	117.86	
Lyon	5,006	119,290 53			2 684 04	2,684 04	775 10		1,908.94
Madison	5,347	60 863 22			1.369.42	1,369 42	818.09		551 33
Mahaska	9,930	29 396 79			661.43	661 43	1,519 29	857 86	
Marion.	7 948	66,247 44			1,429 63	1,429 63	1,216.04		213 59
Marshall.	8,311	30 501.07			686 27	686 27	1,271 58	585 31	
Mills	4 868	46.318.85			1,074 50	1,074 50	747 86		326 64
Mitchell	4 735	13,332.49			299 98	299 98	724 45	424 47	
Monona	6,552	35,092 60		112.50	746.36	858 86	1,002 46	143 60	
Monroe	7 760	60,912.14			1,370 52	1,370.52	1,187.28		183 24
Montgomery.	5 221	48 082 13			1 081 85	1.081 85	798 81		283 04
Muscatine	8 868	1,747 80			80 21	80 21	1,356 50	1,276 29	
O'Brien	6 062	101.500 00			2 283 75	2.283 75	927 49		1,356.26
Osceola	3 342	98 460 75			2.215 37	2.215 37	511 33		1 704 04
Page	7,140	77,519 44			1 744 19	1,744 19	1 092 42		651 77
Palo Alto	4,759	47 602 38			1,070 06	1 070 06	728.13		341 93
Plymouth	8,017	117,458 24			2.642 81	2.642 81	1,226 60		1,416 21
Pocahontas	5,179	91 355 91			2 055 51	2 055 51	792 39		1,263 12
Polk	30 631	18 514 08			466 28	466 28	4.686 54	4 220 26	
Pottawattamie	16.815	84 405 69			1 899 13	1.899 13	2,572 70	673 57	
Poweshiek	6 187	54 996 66			1,237.43	1 237 43	946 61		290 82
Ringgold	4 742	120 800 00			2.692.87	2,692 87	725 53		1,967.34
Sac	5,789	16,842.43	60 93		434.15	495 08	885 72	390 64	
Scott	17 520						2,680 56	2 680 56	
Shelby	5,844	22.319.40			502.19	502 19	894.13	391 94	
Sioux	9 012	129,452 84			2,912 69	2 912 69	1,378 84		1,533 85
Story	7,695	44,955 97			1.011.51	1,011 51	1.177.33	165 82	
Tama	7,362	43,367 45		397.50	970 35	1 367 85	1 126.39		241 46
Taylor	5 328	54 092 61			1 217 08	1,217 08	815 18		401 90
Union	5,658	43.618 46			981.42	981 42	865 67		115.75
Van Buren	4,923	27,148 86			610 85	610 85	753 22	142.37	
Wapello	10 532	56,373.13			1,268 39	1,268 39	1,611 40	343.01	
Warren	6 434	39.252.18			883 17	883 17	984.40	101.23	
Washington	6 403	39 737.03			894 08	894 08	979 66	85 58	
Wayne	5 697	126,073.31			2 836 65	2,836 65	871.64		1,965 01
Webster	9,651	55,401 00			1,246 52	1.246 52	1.476 60	230 08	
Winnebago	4,265	214,876 51			4 842 65	4.842.65	652 55		4,190.10
Winneshiek	7.486	31 499.52			708 74	708 74	1,145 36	436 62	
Woodbury	22,012	99,713 00	223.53		2,243 54	2,467 07	3,367 84	900.77	
Worth	3,579	36 850 53			828 13	828 13	547 59		280.54
Wright	6 031	44 989 83		25 00	1,011 14	1,036.14	922.74		113 40
State bonds		10 937 18			390 80	390 80			390 80
Treasurer of state				4 00		4 00			4 00
Totals	718,782	4,777,155.54	$ 494 61	$ 2,146.40	$ 107,332 64	$ 109,973 65	$ 109,973 65	$ 35,177 48	$ 35,177 48

STATEMENT No. 34—PART I.

Showing the transfers of the permanent school fund, under section 2856, of the Code, from July 1, 1905 to June 30, 1906 inclusive.

Date	County	Amt.
1905		
July 21	Allamakee county to treasurer of state	$ 5,000.00
July 22	Treasurer of state to Monona county	2,000 00
July 22	Treasurer of state to Ringgold county	1,200 00
July 22	Treasurer of state to Cerro Gordo county	1,000.00
July 22	Treasurer of state to Hancock county	800 00
October 26	Hancock county to Ringgold county	800.00
October 26	Crawford county to Marion county	3,000.00
October 26	Crawford county to Clay county	1 000.00
October 31	Polk county to Sac county	200 00
November 15	Polk county to Carroll county	1,000.00
November 15	Polk county to Monona county	900.00
December 18	Polk county to Sac county	400 00
December 18	Muscatine county to Humboldt county	1,885.00
1906		
January 13	Polk county to Sac county	200.00
February 1	Lee county to Monona county	1,000.00
February 7	Tama county to Iowa county	2 500 00
February 12	Cedar county to Monona county	500 00
February 12	Tama county to Montgomery county	1,000.00
February 14	Tama county to Ringgold county	1,500.00
March 26	Cedar county to Marion county	1,800.00
April 25	Polk county to Montgomery county	500 00
May 23	Greene county to Johnson county	5 000.00
June 6	Greene county to Calhoun	3 000.00
June 6	Greene county to Van Buren county	2 000 00
June 16	Carroll county to Clay county	900 00
	Total	$39 085.00

STATEMENT No. 34—PART II.

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF SALE OF LANDS.

Date	County	Amount
1905		
October 28	Dickinson	$ 16 520.00

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF RESALE OF LANDS.

1905		
October 12	Adair county	$ 515 00

STATEMENT No. 35.

Showing Assessment of Express Companies for 1905.

Name of Company.	Miles.	Assessment per mile.	Total assessment.
Adams Express Co	1918	$35 00	$ 67,130
American Express Co	2588 772	40 00	103,551
Great Northern Express Co	77 98	35 00	2,729
Pacific Express Co.	207 560	25 00	5,189
United States Express Co	4765 75	35 00	149,301
Wells-Fargo Express Co	833 350	35 00	29,167
Total express assessments			$357,067

STATEMENT No. 36.

Showing the reported actual value of lands and town lots, the reported actual value of all new buildings, the reported taxable value of all real estate, including all new buildings; the reported taxable value of railroad property, the adjusted taxable value of personal property, the reported taxable value of telegraph and telephone property, the reported taxable value of express property, and the total taxable value of each county for the year 1906 as reported by the county auditors to the auditor of state. The personal property as shown in this statement has been equalized by the state board of review; the railroad, telegraph and telephone and express property is shown as assessed by the executive council; all real estate is shown as equalized by the state board of review in 1906.

Counties.	Acres of land.	Reported and adjusted actual value per acre.	Reported and adjusted actual value of lands.	Adjusted actual value of new buildings outside of cities, towns and villages.	Adjusted actual value of town lots.	A djusted actual value of new buildings in cities, towns and villages	Adjusted actual value of lands and town lots.	Total adjusted actual value of new buildings in county.	Adjusted actual value of lands and town lots including new buildings in county.
Adair	356.561	$ 35.77	$ 12.756 690	$ 44 412	$ 1,222,198	$ 18,840	$ 13,978,888	$ 63,252	$ 14,042,140
Adams	265,690	38 72	10 289 692	22 161	1,046,462	6,048	11,336,154	28,212	11,364,366
Allamakee	418 283	23.00	9.614 170	14,065	1,823,299	18,440	11,437,469	32,505	11,469,974
Appanoose	324 921	31.25	10 154.446	21 453	3,061,344	9,052	13,215,790	30,505	13,246,295
Aububon	277,668	41 79	11 605 319	53,308	1,104,804	21,964	12,710.123	75,272	12,785,395
Benton	442 156	53 21	23,629,449	14 009	3,731,093	13,293	27,360,542	27,302	27,387.844
Black Hawk	342 649	51 08	17.703,763	37 237	14 458,312	418,096	32,162,075	455,333	32,617,408
Boone	359 042	48 22	16 880 643	19 580	4 496.016	40,444	21,376,659	60,024	21,436,683
Bremer	274.246	41 72	11 443 876	23,872	2,739 292	34,036	14,183,168	57,908	14,241,076
Buchanan	345 482	40 21	13 892 412	34,542	2,948,436	9,560	16,840,848	44,102	16,884,950
Buena Vista	354 549	43.50	15 424 881	38,539	2,379,475	22.268	17.804,356	60,807	17,865,163
Butler	365 507	42 27	15 450 796	40 032	2,373,352	32,360	17,824,148	72,392	17,896,540
Calhoun	351.440	45 85	16 115,500	51,520	1,984 413	44,708	18,099,913	96,228	18,196,141
Carroll	351 258	48.53	17 055 388	23,356	2,870,220	27,868	19,925,608	51,224	19,976,832
Cass	359 531	42 78	15.382 204	67,738	3 099,344	23,622	18,481,548	91,360	18,572,908
Cedar	356 833	49 65	17.717,877	65 060	2 835 651	80,704	20,553,528	145,764	20,699,292
Cerro Gordo	349.708	39.29	13,741 408	23,756	6 184,556	36,464	19,925,964	60,220	19,986,184
Cherokee	365,037	42 52	15.439 588	53,788	2,232,108	59,736	17,671,696	113,524	17,785,220
Chickasaw	311,686	39.34	11 859,764	7,668	1,659,755	13,600	13,519,519	21,268	13,540,787

Clarke	268,199	31.76	8 319,723	24.463	1,998,614	28.545	9,912,327	52,607	9,966,144
Clay	351,663	36.26	12,750,590	34 833	1,679,828	14.352	14,430.408	49,185	14 479.593
Clayton	487,100	32.96	15,664,233	80,001	2.454.716	37.364	18 118 949	117 365	18 236 314
Clinton	428 437	46 15	19,771,176	37 850	8,953,110	163,900	28,724 286	200.810	28,925,096
Crawford	443,563	41.44	18,385,032	45 452	2,326,840	60 364	20 711 872	105 816	20,817,688
Dallas	362 031	48.67	17,632 572	39,672	3,756.220	78.896	21,378 792	118,568	21,497 360
Davis.	319 516	31.86	10,181,824	31 244	1,110,892	18.140	11,292 816	49.384	11,342 100
Decatur	331,958	31.62	10,498.092	17 360	1,873 604	25.052	12 371.696	42,412	12.414,108
Delaware	352,017	39.79	14,008,744	27 320	2.066,600	12 900	16 075 344	40 320	16,115.564
Des Moines	252 707	44.18	10 607,736	4,840	10,060 786	180.320	20 668 522	185.161	20 853 682
Dickinson	267 418	32 91	7 813,588	16,084	1,632.628	6.244	9 446.216	22 328	9 468,544
Dubuque	376,573	38.53	14,510,446	21,916	22,974,940	234.540	37.485 386	256.456	37 741.842
Emmet	2 8 698	33.72	8 383 094	10 488	1,954 800	40 720	10 347 894	51 208	10.399.102
Fayette	450 557	37.18	16 753 608	39 468	3.192 956	22 828	19,946 564	56 296	20,002.860
Floyd	314 400	41.81	12 920.769	21 635	3,165 960	34.097	16 086 729	55 732	16,142 461
Franklin	369 021	42.80	15 794,769	45,852	1.568 303	29 419	17 363,072	75.271	17 438 343
Fremont	312,697	40.70	12,728,539	16 496	1.949 404	19,800	14 677 943	36,296	14.714 239
Greene	351.158	44 43	16.606,388	31 210	1.672,780	31.628	18 279.168	62 838	18,342,006
Grundy	307 650	48.96	15 062 388	17 296	1 343.120	16,212	16,406,508	33,508	16,439,016
Guthrie	379.901	37.14	14 113.770	49.464	2.102 372	67,452	16,216,142	117,016	16,333,158
Hamilton	357,003	41.75	14 907.940	33.080	2 940,309	20,300	17,848,249	53,380	17 901,629
Hancock	353,643	32.33	11 444 456	35,316	1 461,324	14,844	12,905,780	50,160	12,955,940
Hardin	348.132	46 67	16 226 847	22 290	3 692,628	61,572	19,919,475	83,862	20,003,337
Harrison	439.740	35 05	13 359.139	65.492	3,157,812	56 740	16 516,951	122,232	16 639 183
Henry	268 459	41.62	11.183,324	36 244	3 006 040	45 160	14 189 364	81 404	14,270,768
Howard	293 752	37.29	11 005,875	32 500	1 875 929	11.908	12,881 804	44 408	12,926.212
Hunboldt	269,052	38.07	10 242,098	13 396	1,353 660	18 632	11.595 758	32,028	11,627.786
Ida	273.288	43.44	11.837.951	....	1.312 988	30 740	13 150 929	20 730	13 150,929
Iowa	366,543	40.00	14,667,810	59,220	1 565,970	38,624	16,233,780	97,844	16,331,624
Jackson	395.626	31.73	12 555,720	18 832	2 666 900	22 926	15 222 620	41 758	15.264,378
Jasper	450,854	47 90	20 415.559	55 654	4.398,038	95 826	24,813 597	151,480	24 965 077
Jefferson	263 698	38 25	10 086 102	47 949	2.517 990	70,736	12 604 092	118,685	12,722 777
Johnson	382,470	47 64	18,147 860	75 333	6,450 321	5 372	24 598 181	80,705	24 678 886
Jones	355,231	43 43	15,429.798	24 832	2 464,994	32 312	17 894,792	57.144	17.951.936
Keokuk	357,388	42.60	15.213 636	50 990	2.478 490	29,364	17.692 126	80 354	17 772 480
Kossuth	604 701	32 47	19 635 199	57 096	2 499 012	24 650	22 134 211	81.746	22 215 957
Lee	315,243	37 86	11 770,240	32 428	10 670 488	210 608	22 440.728	243 036	22,683 764
Linn	447.025	51 61	23,071.270	72 038	19.714,767	336.663	42.786 037	608 701	43 394.738
Louisa	249 112	40 74	10 115 349	35 584	1 973 119	26 220	12 088 468	61.804	12 150 272
Lucas	275 483	42 60	8.979 812	21 749	1 623 597	29 412	10 603,409	51 161	10,654 570
Lyon	350 724	38 58	13 534.214	30 472	1.377,858	92 936	14 912 072	123 408	15 035 480
Madison	350.559	37 01	12 974 048	36 668	1,764 032	18 856	14.738.080	55 524	14.793 604
Mahaska	356.469	42 25	15 045.086	68 532	4,742 690	98 652	19.787,776	167 184	19 954,960
Marion	350 195	39 31	13 765 359	20 078	2 733.870	28 273	16 499 229	48 351	16,547.580
Marshall	348,838	51 00	17 728,652	59.252	7 018 140	33 388	24.746 792	92 640	24,839 432
Mills	263 461	43 43	11.443 271	39.572	1 825,594	22 548	13 268 885	62 120	13 331,005
Mitchell	288 435	37.22	10 710,196	26 240	1.910,560	18.872	12,620 756	45,112	12 665 868
Monona	424,848	30 34	12 890 460	23 444	1.548 672	17,972	14 439 132	41,416	14.480.548
Monroe	267,893	33 40	8,948,497	.	1.605.261		10 553 758		10,553,758
Montgomery	261,823	44 66	11,816,174	54 168	3,017,780	64,844	14.833,954	119,012	14, 66

STATEMENT No. 36—CONTINUED.

Counties.	Acres of land.	Reported and adjusted actual value per acre.	Reported and adjusted actual value of lands.	Adjusted actual value of new buildings outside of cities, towns and villages.	Adjusted actual value of town lots.	Adjusted actual value of new buildings in cities towns and villages	Adjusted actual value of lands and town lots.	Total adjusted actual value of new buildings in county.	Adjusted actual value of lands and town lots, including new buildings in county.
Muscatine	265,333	48 65	12,910,936	48,100	7,678,416	87,680	20 589 352	135,780	20,725,132
O'Brien	349,222	39 94	13,950,268	53,802	2 166,092	25,760	16 116,360	79.562	16,195 922
Osceola	252,331	34.24	8,627,956	12,512	1,025,548	6,728	9 654 504	19.246	9 672,744
Page	335 095	48 37	16,210,527	56.168	3,871,447	105 184	20 081,974	161 352	20,244 326
Palo Alto	350 145	31.59	11,063,072	8,156	1,732,044	28,544	12,795,116	36.700	12 831,816
Plymouth	535,190	37 63	20.117,768	76 348	2,710,072	65 400	22,827 840	141,748	22,969,588
Pocahontas	357,113	39.67	14,169.524	42 048	1,488,728	7,152	15,658.255	49,200	15,707,452
Polk	340,377	59.50	20,288,680	67,354	49,519 200	1,476,529	69,807,880	1 543,883	71.351,763
Pottawattamie	572 836	50.45	28,899 568	128,836	13 483.696	335.632	42,383,264	464 468	42,847,732
Poweshiek	369,301	42 98	15,874,738	59,628	3,715.432	55.980	19.590,170	155,608	19,745,778
Ringgold	344.053	29 91	10,287,524	30,108	1.483.920	10 612	11,771,444	40,720	11,812,164
Sac	355,026	45 47	16,152 336	36,616	2 289,128	20,732	18.441.464	57,348	18,498,812
Scott	276,390	57.74	15,959,500	145,680	24,300 8 2	880,740	40,260,312	1,026,420	41 286,732
Shelby	372,059	37.05	13,788,256	44,392	1 462,924	33,447	15,251,180	77,839	15,329.019
Sioux	479,585	42 04	20,161,462	72 756	2,291,461	33,120	22,452,923	105,876	22,558,799
Story	350.336	48 75	17,179,924	47,104	3,695 376	148,824	20,875,300	195,928	21,071,228
Tama	448,722	46 10	20,686,035	62,684	3 721,816	72,906	24,407 851	135,590	24.543,441
Taylor	328,485	38 48	12,681,545	8,268	2 019,946	8,015	14,701,491	16,283	14,717,774
Union	262 804	35 40	9,309 375	23.908	2.789 849	33,812	12 099.224	57,720	12 156.944
Van Buren	302 051	32 03	9,674.989	33.448	1,636.503	20 486	11,311,492	53 934	11 365.426
Wapello	295.490	34 62	9.192 532	60.892	7 834 064	306,264	17 026.596	367.156	17,393.752
Warren	358 143	40.82	14 618 256	45.276	2 566.784	27.140	17 185.040	72.416	17.257,456
Washington	337 286	47 83	16.054.354	65.622	3.451.082	58.868	19,505.436	124,490	19,629.926
Wayne	326.659	33 27	10 869.377	20 176	2 254.839	30 102	13,124.216	50 278	13,174,494
Webster	442.494	42 21	18,680,624	48,723	7.590 756	112.478	26 271,380	161,201	26,432.581
Winnebago	253.853	32,21	8,176 808	12 908	1.628 972	5,400	9,805,780	18,308	9 824 088
Winneshiek	428.278	33 78	14,466,556	69,496	3,151 126	12,700	17,617 682	82,196	17,699,878
Woodbury	534 968	33 27	17,778,610	55,392	20,120,908	1,075,452	37.899,518	1,130,844	39,030,362
Worth	247,812	34,61	8,476,235	16.536	778,990	17,586	9,255,125	34,122	9,289.247
Wright	368,422	38,37	14,141,915	9,818	2,481,705	16,848	16,623 620	26,666	16,650,286
Total	34.648 427	$ 40 36	$1,398,456,039	$ 3,874,246	$429 804.072	$ 8,981,897	$1,828,260.111	$ 12 856 143	$1,841,116,254

STATEMENT No. 36—CONTINUED.

Counties.	Exemption for roads and homesteads.	Net adjusted actual value of lands and town lots, including new buildings in county.	Net adjusted taxable value of all real estate, including new buildings in county.	Taxable value of railroad propert as assessed by executive council.	Adjusted taxable value of personal property.	Taxable value of telegraph and telephone property assessed by executive council.	Taxable value of express property as assessed by executive council.	Taxable value of sleeping car line as assessed by executive council.	Total taxable value of county.
Adair	106.616	13,935.524	3.433.861	218,546	874,818	20,828	1,342	579	4,599,994
Adams		11,364,366	2,841,091	404,873	694,158	11,906	1.045	2,100	3,955,173
Allamakee	87,864	11,382,110	2,845,527	352,300	758,459	14,062	2,259		3,972,607
Appanoose	219,900	13,026,395	3,256,599	816,174	906,618	24,212	4,768	3,637	5,012,008
Audubon	29,808	12,755,587	3,188,897	117.325	787,158	13,220	1,048		4,107,648
Benton		27,387,844	6,846,961	931,688	1,530,870	39,893	3.336	5,908	9,358 651
Black Hawk	851,016	31,766,392	7,941,598	806 702	2,093,924	28,660	4,720	4,006	10,879,610
Boone	153,626	21,283,057	5,320,764	829.051	1,014,741	32,620	4,459	3.739	7,205,374
Bremer	420 904	13,820,172	3,455,043	351,973	978,074	15 657	3,127	1,163	4,805,037
Buchanan	142,672	16,742,278	4,185,569	423,289	1,184,688	21,080	2,386	2,253	5,819,265
Buena Vista		17 865,163	4,466,291	525,982	847,738	20,124	3,604	567	5,864.306
Butler	534,156	17,362,384	4,340,596	658,083	1,033,880	20,864	3,950	2,191	6,059,514
Calhoun	70,080	18,126,061	4,531,515	729,161	697,966	25,058	5,779	1,642	5,991,121
Carroll		19,976,832	4,994,208	985,403	793,880	24,919	4,513	4,977	6,807,900
Cass	435,756	18,137,152	4,534,288	448,494	987,939	24,830	2,208	1,838	5,999,595
Cedar	64,804	20,634,488	5,158,622	740,287	1,632,350	35,784	3,362	5,561	7,575,966
Cerro Gordo	96,132	19,890,052	4,972,513	773,138	871,724	22,707	4,647	1,679	6,646,408
Cherokee	410,932	17,374,288	4,343,572	332,304	885,640	21.773	2,288	379	5,585,956
Chickasaw	25,400	13,515,387	3,378,847	462,420	608,324	12,414	2,095	1,971	4,466,071
Clarke	115,496	9,850,648	2,462,662	477,948	692,056	11 658	1,625	2,091	3.648,040
Clay		14,479,593	3,619,898	512,327	560 798	19,223	3,868	57	4,716,171
Clayton	501,089	17,735,225	4,433,806	695,644	1,600,700	30,073	4 630	12	6,764,865
Clinton	196,400	28,728,696	7,182,174	1.454,256	2,072,782	42,903	7,272	7,926	10,767,313
Crawford	46,642	20,771 046	5,192,762	1,140,786	1,040,888	31.813	6,100	5,207	7 417,556
Dallas	9,032	21,488,328	5,372 082	711,531	1,207,064	30,065	3,696	2,645	7,327,082
Davis	108,896	11.233,204	2,808,301	386,010	790 398	15,211	2,028	1,931	4,008,879
Decatur	171,032	12,243,076	3,060,769	441,159	771,693	17,627	3,420		4,294,668
Delaware	76,776	16,038,788	4,009,697	634,958	924 478	28,124	4,010	3,090	5,604,357
Des Moines	173,631	20,680,051	5,170 013	580,837	1,819,905	26,358	2,143	3.010	7,602,266
Dickinson		9,468,544	2 367,136	208,700	363,692	8,134	1,753	268	2,949,683
Dubuque	375,394	37,366,448	9,341,612	889,188	2,748,985	42,102	4,431	3,764	12,980,082

STATEMENT No. 36—CONTINUED.

Counties.	Exemption for roads and homesteads.	Net adjusted actual value of lands and town lots, including new buildings in county.	Net adjusted taxable value of all real estate, including new buildings in county.	Taxable value of railroad property as assessed by executive council.	Adjusted taxable value of personal property.	Taxable value of telegraph and telephone property as assessed by executive council.	Taxable value of express property as assessed by executive council	Taxable value of sleeping car line as assessed by executive council.	Total taxable value of county.
Emmet	199,504	10.199,598	2,549 899	268,789	414,843	9.367	3 681	162	3,265.741
Fayette	177,492	19,825,368	4,956 342	647,262	1,274 746	29 223	4 661	1 909	6,914 143
Floyd	.....	16 142,461	4,035.615	424,531	861,285	18 041	2.350	984	5,342 806
Franklin	518 154	16,920 189	4,230 047	383,844	741,217	24 898	2 845	862	5,382 733
Fremont	112,029	14.602,210	3,650.552	466 845	939.561	22 248	2 377	2.474	5,084.067
Greene	.....	18,342,006	4,585,501	574,037	769,338	21 084	2.769	2,854	5,955.582
Grundy	20 892	16 418 124	4,104 531	373 851	984 364	17 918	2 454	1,105	5,484.223
Guthrie	442,793	15.890 365	3,972.591	541,648	1,008 797	19.407	2 459	2,034	5,546.936
Hamilton	.....	17 901,629	4,475 407	561.171	854,314	20,646	3,258	1,582	5,916 378
Hancock	43 012	12.9 2,928	3,228 232	524,403	449,489	17 344	3 804	925	4,224 197
Hardin	142,882	19 860,455	4.965 114	777,820	1,134.371	31 883	5,587	1 647	6,916 422
Harrison	636,791	16 002 392	4,000 598	1,024 808	1,072.228	29 386	4,524	5 872	6,137.416
Henry	144 728	14,126 040	3,531 510	504 875	1,369 302	23 477	2 647	1,825	5 433 636
Howard	88,056	12 838 156	3,209 539	252,035	631,237	16 313	1,362	988	4,111.474
Humboldt	.....	11 627 786	2,906 946	467 806	629,807	22 849	3 322	1 507	4,032 237
Ida	294,140	12 877 519	3 219 379	220 467	628,282	20 896	1.615	125	4,090 764
Iowa	94,692	16,236.932	4,059 233	465,065	1,381 772	25.695	2 028	2,026	5 935.819
Jackson	.....	15,264 378	3,816 094	503,077	1,233 895	23,167	3,208	867	5,580 308
Jasper	211,177	24,753 900	6,188 475	891,883	1,762 863	39.299	5.260	3.688	8,891.468
Jefferson	132,790	12,589 987	3 147 497	742,511	1,025 762	22 197	3 073	4 399	4,945 439
Johnson	.....	24 678 886	6 169 722	590 299	1,801 327	29 903	2 548	3 271	8,597,070
Jones	117,804	17,834 132	4,458 533	572,014	1,372 893	29 067	3,474	964	6,436.945
Keokuk	215,404	17 557 076	4,389 269	654,430	1,584 925	34 040	5 474	671	6,668 809
Kossuth	.....	22,215 957	5,553 989	780,704	884,218	20,545	5 358	1.160	7,245.974
Lee	200,536	22,483 228	5,620 807	1,045,634	1,474 153	40 968	5 583	4 274	8,191.419
Linn	1,622,144	41,772 594	10,443 149	1,340.701	2,540 947	65 100	5 599	7,111	14.402 607
Louisa	183,260	11,967 012	2,991 753	535,333	771,735	23 276	3 342	2 468	4,327 907
Lucas	37 502	10,617 068	2,654 267	498,815	588,084	13.914	1 738	2.175	3,758 993
Lyon	.....	15,035 480	3,758 870	544,551	623,227	16 524	4 075	402	4,947.649
Madison	66.756	14.726 848	3,681 712	320,549	917,938	21,367	1 836	1 511	4,944.913
Mahaska	.....	19,954,960	4,988,740	668,833	1,276 933	41 370	5 713	1 059	6,984.648

Marion	.....	16,547,580	4,126,805	509,421	1,408,013	18,425	3,335	1,637	6,072,926
Marshall	237,372	24,602,060	6,150,515	1,133,819	1,384,287	28,179	5,398	6,266	8,708,354
Mills	96,985	13,234,020	3,308,505	783,133	977,485	10,228	3,231	4,071	5,086,663
Mitchell	82,680	12,582,128	3,145,797	804,049	871,407	19,625	2,765	1,094	4,344,737
Monona	.....	14,480,548	3,620,137	652,851	676,756	23,717	4,410	1,219	4,979,090
Monroe	228,898	10,324,870	2,581,217	757,839	682,777	17,362	3,225	3,437	4,045,857
Montgomery	129,552	14,829,414	3,707,254	502,658	817,835	18,860	1,695	2,098	5,050,500
Muscatine	206,578	20,518,554	5,129,638	905,805	1,414,459	38,556	4,526	5,578	7,498,562
O'Brien	.....	16,195,922	4,048,980	604,851	712,991	22,947	3,675	622	5,394,067
Osceola	257,854	9,414,890	2,353,722	419,381	314,610	10,592	2,091	1,197	3,101,593
Page	522,090	19,721,236	4,930,309	531,819	1,553,506	23,365	3,355	277	7,042,631
Palo Alto	49,072	12,782,744	3,195,686	422,573	524,442	14,624	2,642	272	4,160,229
Plymouth	58,756	22,910,832	5,727,708	755,185	1,028,975	30,152	3,505	1,856	7,547,381
Pocahontas	.....	15,707,452	3,926,863	442,083	671,504	22,351	3,358	358	5,066,517
Polk	568,400	70,783,363	17,695,841	1,552,363	4,259,046	93,910	7,397	5,281	23,613,898
Pottawattamie	208,300	42,639,432	10,659,858	1,807,697	2,370,982	58,695	6,905	9,841	14,913,978
Poweshiek	125,200	19,620,578	4,905,145	588,925	1,385,419	35,573	3,503	2,371	6,920,986
Ringgold	111,252	11,700,912	2,925,228	372,933	712,877	16,354	2,791	1,144	4,031,327
Sac	86,652	18,412,160	4,603,041	536,427	901,663	25,906	4,205	701	6,071,943
Scott	150,560	41,136,172	10,284,043	780,290	5,028,362	47,935	6,289	3,092	15,150,011
Shelby	352,800	14,976,209	3,744,053	607,220	932,138	29,732	3,344	2,314	5,318,801
Sioux	557,207	22,001,592	5,500,398	1,079,790	1,087,765	29,676	5,133	1,505	7,704,267
Story	142,968	20,928,260	5,232,065	1,037,990	1,211,979	30,087	5,231	4,661	7,522,013
Tama	.....	24,543,441	6,135,860	1,166,759	1,398,200	36,969	5,117	6,061	8,748,966
Taylor	184,946	14,532,828	3,633,207	274,792	1,051,337	16,226	2,128	278	4,977,968
Union	164,786	11,992,158	2,998,040	590,753	705,458	18,570	2,315	3,085	4,318,221
Van Buren	181,067	11,184,359	2,796,089	328,493	892,409	21,036	2,807	.....	4,040,834
Wapello	276,380	17,117,372	4,279,343	901,481	1,277,922	37,211	3,141	2,904	6,502,802
Warren	.....	17,257,456	4,314,364	453,628	1,287,204	20,800	3,445	872	6,080,313
Washington	145,584	19,484,342	4,871,085	687,090	1,635,428	31,702	4,543	2,698	7,232,546
Wayne	250,479	12,924,015	3,231,005	529,802	908,280	19,569	2,779	2,279	4,693,714
Webster	.....	26,432,581	6,608,145	974,603	1,336,723	48,422	7,601	2,621	8,978,115
Winnebago	254,768	9,569,320	2,392,330	260,446	350,600	9,915	2,106	900	3,016,297
Winneshiek	63,104	17,636,774	4,409,195	450,294	1,147,722	25,877	2,899	30	6,036,017
Woodbury	427,816	38,602,546	9,650,637	969,979	2,081,869	56,563	5,577	1,418	12,766,043
Worth	.....	9,289,247	2,322,313	330,717	448,245	13,317	2,254	1,413	3,118,259
Wright	387,113	16,263,173	4,065,793	633,169	654,250	30,060	4,672	1,672	5,389,616
Total	17,629,811	1,823,486,443	455,871,611	62,820,186	112,882,114	2,578,412	357,068	224,431	634,733,822

STATEMENT No. 36—PART I.

Showing the assessment of personal property other than live stock, for the year 1906 as shown by supplemental reports of assessment made by the county auditors to the auditor of s ate.

Counties.	Adjusted actual value of vehicles, including bicycles.	Adjusted actual value of household furniture, hotel and boarding house.	Adjusted actual value of money and credits.	Adjusted actual value of corporation stocks.	Adjusted actual value of capital employed in manufacturing.	Adjusted actual value of merchandise.	Adjusted actual value of new buildings erected by another than the owner of real estate.	Adjusted actual value of other personal property.	Total actual value of personal property other than live stock.
Adair	$ 35,686	$ 17,019	$ 764 653	$ 91,720	$ 3,948	$ 318 362	$ 20.026	$ 69,715	$ 1,321,129
Adams	21 218	12 828	764,421	62.456	.....	237 488	7,456	42 700	1 148 567
Allamakee	51,118	4 678	932 787	184,840	13,518	394 678	14 334	100 121	1 696.074
Appanoose	42 914	35.665	1.130 699	302,224	84,500	514 393	30 500	97 070	2 237 965
Audubon	26 870	2 516	816.689	169 982	5 652	356 587	20 464	62 154	1 460 914
Benton	78 297	16 304	2,430 036	306 036	2 900	692 120	37.472	161 255	3.724 420
Black Hawk	106 701	15 718	3,168 945	1,265.310	69,956	1 500 670	40,272	313 967	6,481,539
Boone	65.900	19.688	1.545,120	.....	.....	600 296	39 184	99,592	2 369.780
Bremer	47.263	6 866	1 656 754	198 684	11.748	479 970	34,752	63 899	2 499 936
Buchanan	38 224	2 948	1,910 075	511,972	200	484,612	7 500	60 573	3 016,134
Buena Vista	51 543	51 949	892,502	103 332	21 348	522,110	43.198	90 143	1,776.125
Butler	63,620	15 424	1,488 482	74.836	13 144	505.738	72,656	107 184	2 341 084
Calaoun	35,301	12 360	634 352	13 368	16 838	488,820	.....	166,612	1 367 651
Carroll	47 828	16 312	460 016	153 880	9 000	626 596	41.968	47 740	1 408 340
Cass	57,044	5 544	1,224.984	130 376	4 500	668 464	.....	111 840	2.202,752
Cedar	62 024	28 566	3,158,920	135 728	14,900	477.432	20,900	91 312	3 989,782
Cerro Gordo	38 061	17.640	859.026	304 396	.....	828 706	90,752	104,308	2,242,889
Cherokee	58 540	11,020	978 848	300	.....	486 872	43,424	81.500	1 660,404
Chickasaw	25 836	2 800	805,246	31,448	4.200	367,046	46 924	44 292	1.327.792
Clarke	36 549	3.332	902.663	22.700	1,205	268.290	11,169	63,416	1,309 319
Clay	33 619	26 258	408,198	25,155	26.000	356 265	.....	121,124	996,619
Clayton	81,539	12 942	2.993 646	125 474	7,948	626,580	11,320	251,312	4,110,761
Clinton	78,807	60 114	2,908 239	1,267 307	111,260	992,541	.....	289,324	5,707,593
Crawford	49 964	15.758	650 122	231 664	.....	558.174	39.157	52.027	1 626,866
Dallas	54 620	25,252	1.658 920	76 284	47.832	668,782	54,444	114,636	2.700,720
Davis	47 073	11,202	1.136.938	3.100	2.448	254,014	6 152	66,712	1,527,639
Decatur	33.288	8,040	1,105.668	27 500	3.488	428 736	11 480	83,440	1,700 640
Delaware	31 728	5,492	1.604 192	84 700	500	386 376	16.176	51 840	2,131.004
Des Moines	72.321	8,800	2,611,534	1,012 561	40.470	1,651,155	185,160	208 269	5.790 270
Dickinson	24,641	12,902	248,424	11.088	2,100	278,054	52 140	103.228	732 597
Dubuque	131,872	301,392	4,579,424	1,100,160	19,980	2,596,408	63,428	522,112	9,314 776

Emmet	22,035	25,526	379,930	124,560	8,400	298,252	59,032	52,775	970,509
Fayette	52,746	12,812	2,013,624	56,240	26,148	691,614	26,414	130,724	3,010,322
Floyd	44,109	27,586	1,244,124	146,104	25,700	454,036	2,380	40,796	2,011,836
Franklin	48,984	4,740	727,185	58,412	11,104	354,787	.....	139,621	1,344,833
Fremont	74,920	38,416	1,279,844	95,824	.....	508,850	.....	80,276	2,078,160
Greene	37,792	5,464	1,011,106	.....	3,860	431,002	22,938	102,836	1,615,088
Grundy	58,472	23,416	1,519,816	111,728	3,748	385,028	42,722	83,112	2,228,042
Guthrie	37,695	19,731	1,095,999	169,284	12,600	546,839	47,690	93,475	2,024,313
Hamilton	41,356	13,766	813,991	289,862	12,000	584,271	.....	126,265	1,882,431
Hancock	15,208	12,656	289,084	33,544	13,200	341,826	48,752	70,356	824,656
Hardin	62,491	11,185	1,997,687	121,660	43,800	716,072	68,868	108,782	3,130,545
Harrison	45,763	5,050	1,395,264	60,280	.....	535,859	.....	451,429	2,493,645
Henry	70,977	2,336	2,500,285	489,568	5,832	550,065	28,396	91,568	3,739,027
Howard	34,448	4,580	823,278	44,692	5,460	372,194	.....	100,392	1,385,044
Humboldt	34,563	5,290	807,558	100,228	2,032	428,189	55,722	75,516	1,509,088
Ida	5,940	2,900	716,172	200	7,500	331,008	11,380	17,310	1,092,410
Iowa	62,617	3,896	2,349,333	169,261	117,963	551,960	21,646	86,104	3,362,800
Jackson	36,294	24,685	2,121,621	186,182	8,582	468,882	11,404	210,717	3,068,367
Jasper	80,728	24,656	2,753,372	436,308	34,074	787,815	52,764	196,525	4,366,242
Jefferson	48,498	200	1,872,056	183,536	10,042	454,405	13,844	86,166	2,668,747
Johnson	83,213	57,713	2,660,354	595,984	25,374	897,417	164,787	208,679	4,698,521
Jones	48,185	16,432	2,761,780	103,272	17,500	434,366	15,712	115,992	3,513,189
Keokuk	105,020	7,508	2,849,896	428,868	17,980	639,532	17,036	139,680	4,205,521
Kossuth	39,486	11,958	972,629	9,600	7,932	606,201	92,594	98,060	1,738,460
Lee	104,154	88,060	1,874,761	70,724	165,242	1,715,258	103,485	237,141	4,358,825
Linn	146,558	300,086	4,138,282	720,886	107,896	1,823,911	.....	327,454	7,565,073
Louisa	43,632	59,252	1,058,568	74,920	8,024	308,924	19,452	68,744	1,641,516
Lucas	32,294	5,888	791,902	19,132	448	259,716	8,492	44,811	1,162,673
Lyon	39,678	6,879	467,144	46,393	4,660	367,074	123,410	109,026	1,164,264
Madison	33,304	6,464	1,275,708	229,396	13,900	372,864	10,396	66,680	2,008,712
Mahaska	66,884	2,376	1,782,024	477,068	44,000	909,920		299,724	3,599,996
Marion	51,351	6,227	2,306,435	331,194	29,526	692,194	54,453	115,[illegible]62	3,586,642
Marshall	76,386	77,[illegible]98	2,184,062	28,640	1,000	942,786	..	130,496	3,441,068
Mills	52,017	13,436	1,429,098	307,151	8,032	407,354	35,102	83,328	2,335,518
Mitchell	33,180	5,460	1,553,916	237,548	16,944	377,996	.....	121,056	2,346,100
Monona	28,915	3,956	714,829	5,292	.....	385,926	.....	128,592	1,267,510
Monroe	36,690	6,010	735,861	157,888	1,800	472,777	118,104	177,882	1,707,002
Montgomery	32,044	6,272	1,155,062	68,850	9,948	543,146	11,792	54,674	1,881,788
Muscatine	64,652	19,720	1,965,612	648,616	.....	1,097,192	.....	157,880	3,953,672
O'Brien	52,944	11,787	439,868	72,600	.....	510,310	.....	199,117	1,286,626
Osceola	24,472	7,632	195,028	300	.....	246,701	.....	74,060	546,183
Page	77,983	7,897	2,747,583	60,240	36,775	777,944	36,766	198,287	3,943,475
Palo Alto	28,767	16,794	577,782	101,732	6,000	398,769	52,641	55,353	1,237,838
Plymouth	73,504	48,420	868,388	164,324	2,600	633,708	43,068	64,556	1,898,668
Pocahontas	33,466	6,704	679,893	57,044	.....	480,221	67,508	106,554	1,431,390
Polk	259,550	522,478	4,931,870	2,922,686	257,774	4,732,749	.....	1,343,434	14,970,541
Pottawattamie	100,712	32,920	2,217,540	697,080	8,800	1,781,856	.....	921,424	5,790,332
Poweshiek	67,676	14,722	2,444,890	184,590	38,500	549,291	18,573	86,998	3,405,240
Ringgold	31,514	9,213	696,335	8,839	5,785	305,844	6,217	50,356	1,114,108
Sac	39,768	12,453	969,962	179,864	9,416	620,046	.....	90,972	1,822,480

STATEMENT NO. 36—PART 1—CONTINUED.

Counties.	Adjusted actual value of vehicles including bicycles.	Adjusted actual value of household furniture, hotel and boarding house.	Adjusted actual value of money and credits	Adjusted actual value of corporation stocks.	Adjusted actual value of capital employed in manufacturing.	Adjusted actual value of merchandise.	Adjusted actual value of new buildings erected by another than the owner of real estate.	Adjusted actual value of other personal property.	Total actual value of personal property other than live stock.
Scott	155,422	96,220	6,927,050	8,434,200	7,120	2,111,160	.....	487,795	18,218,967
Shelby	39,973	16,847	936,668	30 144	11,900	446 416	31,468	105,814	1,619 230
Sioux	90,908	56 896	812,188	125 560	6,280	686,680	99,208	85,108	1,962,828
Story	66,008	5,120	2,005,538	110,388	5,776	821,060	77,488	152,586	3,243,964
Tama	56,301	15,247	1,587,188	449 972	24,376	708,008	54.586	139,201	3,034,879
Taylor	39,908	7,617	1,506,181	48,099	4 604	445,554	.....	98,457	2,150,420
Union	29,143	45,500	512,415	349,400	19,066	451,264	4,864	38,976	1,453,628
Van Buren	39,702	3,318	1,319 140	120.868	48,676	419,217	20,515	79,258	2,050,694
Wapello	80,445	45,251	1,935,410	106,372	17,472	1,413,036	23,048	332,438	3,953,472
Warren	46,736	2,960	2,150,980	60,648	3,048	480,672	10,316	90,776	2,846,136
Washington	85,441	7,606	2,821,165	584,579	50 071	624 406	23,376	114,831	4,311 475
Wayne	26,278	4,124	1,218,528	356,432	4,780	351,516	.....	62,520	2,024,178
Webster	36 803	23,713	1,191.231	763,358	216,140	1,328,520	.....	225,225	3,784,990
Winnebago	5 588	3 956	283 500	860	.....	332 944	36 004	34 572	697 424
Winneshiek	44 485	13.292	2 025 408	7 722	12 198	532 932	21,604	74 871	2.732 512
Woodbury	97.309	56,626	719 605	1,407 428	.....	3 101 211	.....	892 441	6.274 620
Worth	18 680	9.648	582.584	18 040	9 700	225.203	33,726	24,584	922 165
Wright	9 870	34.788	642 387	111 468	2 500	466,797	31,182	41 909	1,340 901
Total	5,420.573	2 915 344	152,599,090	32,952,263	2,182,086	68 648 278	3,070 333	15 145,926	282,933,893

STATEMENT No. 36—PART 2.

Showing the assessment of live stock for the year 1906, as shown by supplemental reports of assessment made by the county auditors to the auditor of state, and also as equalized by the state board of review.

Counties.	Heifers One Year Old.			Heifers Two Years Old.			Cows.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value	Number.	Adjusted average value.	Adjusted actual value.
Adair	7 149	$ 15.37	$ 109,928	4.090	$ 19 74	$ 80 759	17 141	$ 24.34	$ 417.218
Adams	5.005	13 59	68 038	2 947	19.10	56 314	11.913	23 55	280 546
Allamakee	5,638	15.70	60 667	3 881	14.74	56 212	15 469	27 92	321 924
Appanoose	3.330	13 35	44.467	1 996	17.30	34 639	11 706	23.24	272 006
Au ubon	5 437	12 03	65.420	3 259	16 35	53 280	14 429	20.66	298 208
Benton	7.310	12 43	90 859	4 290	16 47	70 688	17 969	21 12	379 498
Black Hawk	5,668	10 68	60 555	3 796	17 82	67 659	18 882	23 91	451 520
Boone	5,053	8 35	43 236	3 286	16 14	53 064	15 065	23.58	355.376
Bremer	4.556	11 00	50 101	3 813	16 62	63.395	19 260	23 78	458 062
Buchanan	5 422	12 07	65 490	3 458	16 12	55 875	16 942	23.87	403.492
Buena Vista	5.566	12 31	68.370	3 488	16.14	56 305	14 735	21.37	315 975
Butler	5,806	8 16	47 364	4 075	13.68	65.756	16.874	23 40	394 896
Calhoun	4 448	8 49	37 792	2.719	12 78	34.620	13 145	23 28	306 015
Carroll	5 717	12 08	69,040	3 346	16 29	54 472	16 418	20 73	340 328
Cass	5.904	8 10	47 826	3 547	16.11	57 168	14 523	20 19	293.252
Cedar	5.783	15 12	87 417	2 915	20 53	59.870	16 879	25 27	426 535
Cerro Gordo	4 836	8 24	39,872	3 212	12 47	40 066	12 812	20 17	258.418
Cherokee	5 270	12 14	64 000	3.217	16 17	52 004	12 667	20.71	262 336
Chickasaw	5 265	10.00	52.650	4 207	16.00	67 312	16 400	29 00	326 000
Clarke	3 593	14 09	50 554	2 221	18 87	41 927	9 888	26 14	258 492
Clay	4 731	10 32	48,805	3,160	13 94	44,059	12 889	20 50	264,275
Clayton	7 179	13.80	99,112	4 867	19.02	92,582	22 630	23 66	535 609
Clinton	6,018	14 52	87 454	3,363	20 05	67.456	19 814	24 44	484 368
Crawford	7.250	12 64	91 652	4,195	16 80	70 449	18 606	20 78	386,615
Dallas	4.441	12 58	55 860	2 544	16 56	42,136	13 610	21 38	290 960
Davis	3 786	15 42	58 461	2.180	19 90	43.385	20,480	24.44	255 724
Decatur	4,521	12 29	55,580	2,633	16.67	43.896	13 371	20 89	279,376

STATEMENT NO 36—PART 2.—CONTINUED.

Counties.	Heifers One Year Old.			Heifers Two Years Old.			Cows.		
	Number.	Adjusted average value	Adjusted actual value	Number.	Adjusted average value	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.
Delaware	6,950	$ 8 03	$ 55 860	4 492	$ 10.07	$ 55 260	21 878	$ 20 06	$ 439,136
Des Moines	2,662	15 65	41.696	1 260	21 64	27 266	9 167	26.31	241,209
Dickinson	2,528	12.30	31,115	1 724	16 33	28,169	7.506	20 29	152 301
Dubuque	5.682	11 66	66 268	3 690	17 55	64 672	19,626	23.00	451 736
Emmet	2,658	8.15	21,682	1.783	12.46	22,232	7 909	20 36	161 051
Fayette	7,545	8 15	61,518	5,494	16.28	89,494	23 448	24 29	572 074
Floyd	4,578	11.97	54,808	3,435	16 80	57,703	11 254	23 43	270 068
Franklin	4,837	12 78	61,828	3,060	17.37	53,164	13 863	21 76	301,620
Fremont	2,358	14 07	33,196	1,464	17 87	26,164	7.625	23 54	179 276
Greene	5,323	12 07	61,278	3 056	16.72	51,106	13 525	20 58	278 542
Grundy	5,179	12 18	63,104	3 517	16 24	57,136	14,334	24 43	250 340
Guthrie	6,337	14.66	92 899	3,401	19.73	67 092	26,808	15 57	418 114
Hamilton	4,650	8.72	40,584	2 524	16.70	42,163	15 057	20 73	312 164
Hancock	3,816	8 24	31.480	2 438	15 82	38 558	12,139	19 98	242 508
Hardin	4,877	8.40	40 981	2,891	12.41	7 117	15 292	20.46	312 944
Harrison	4,829	10 49	50,679	3,150	14.47	45 569	14 269	20 22	288,494
Henry	3 035	15,16	46,062	1,455	19 44	30 223	8 451	24 96	211 069
Howard	4 557	10 57	48 190	3 026	16 39	50 590	13 315	22 41	298 425
Humboldt	3 714	10 36	38 464	1.276	14.64	33 318	10 569	20 26	214,126
Ida	4,766	12.10	57 678	2.668	15.93	42,480	9,336	22.49	210 013
Iowa	6 661	14.20	94 657	3 996	19.80	79 342	16 484	23.09	390 328
Jackson	5 785	14.75	85 329	3 467	20.02	69 449	18 000	24 03	432 698
Jasper	6 054	13.48	81 608	3 467	17.65	61 096	17.272	22 70	391,680
Jefferson	3,128	15 09	47.214	1,624	20.20	32 812	9 076	24 27	220 322
Johnson	5 608	17.12	96 678	3 153	20.65	65 099	17 340	25 89	449,050
Jones	6 125	2.95	79 363	3 777	17.18	64 885	18,427	24.38	449.487
Keokuk	4 551	12.50	56 308	2 752	16.90	46 604	13.724	24 00	329 010
Kossuth	6 528	8 31	54 229	4 096	15 95	65 344	22 096	20 19	446 216
Lee	3,846	15.30	58 863	2 304	19 72	45 446	12 217	54.35	297 556
Linn	6 177	14 29	88,302	3 437	19.26	66 199	20 483	25 11	514 458
Louisa	2,500	16.36	40 920	1 222	33 83	41.720	7.568	24 32	184 098
Lucas	3,676	12 61	46,380	2,377	16.75	39,831	10,099	21 08	212,951

Lyon	4.691	12.32	57.869	3 741	16.26	50.044	11 696	23 12	262.990
Madison	5.549	12.36	70 365	3 994	17 54	51.468	13 484	20.90	261.913
Mahaska	4 032	15 36	49.866	2 336	17 00	38 860	13 139	23 50	311 199
Marion	3 965	14.80	58,709	2 548	19 83	44 421	11 889	25 33	299 994
Marshall	5 642	13.00	70 904	3 102	17.00	51.437	15 986	21.00	329 434
Mills	3 095	12.35	38 345	2 214	18 93	41 884	8 846	23 07	204 109
Mitchell	4 518	8 63	38 928	4 183	14 45	45 260	11 819	20.27	289 612
Monona	3.917	11 55	47.250	2 561	16 00	40 991	11,315	20 14	227.908
Monroe	3.002	13 54	40 656	1.591	17 52	27 881	9 274	23 53	218 265
Montgomery	4,175	12 11	50 552	2 535	16 09	40 576	9 951	20 21	201.892
Muscatine	3.510	16.82	59 048	2,105	21 76	45,808	10.722	27 49	294.728
O'Brien	5 788	12.10	70 062	3 304	16 13	53,274	13 972	23 46	327 868
Osceola	3 150	10 14	31 956	1,954	14 68	28 698	8 433	20 20	170 270
Page	4,968	14 52	72 179	2 465	19 98	49.144	13 759	21 59	297 083
Palo Alto	3 973	8 38	33 274	2,481	12 93	32 093	13,690	19 55	267 569
Plymouth	7,370	12 14	89 460	5 183	16 01	83 108	19 322	20 00	386 172
Pocahontas	4 199	12 03	50,552	2 598	16 20	42,090	13 392	20 59	275 790
Polk	4 237	12 25	51 619	2 628	16 50	43.832	6 363	24 50	400 631
Pottawattamie	7 913	13 00	102.869	5.584	18 00	100,512	22 081	24 00	528 744
Poweshiek	5 996	12.18	73.077	3 312	16 26	53 876	15 423	20 48	315 994
Ringgold	4 870	12 37	60 259	3 021	20 24	61,138	13 196	24 03	317.091
Sac	6 867	12 23	83 992	3 935	17 32	68 152	15 742	20 85	328,394
Scott	4.283	15 00	64 195	3 773	17 31	65.330	15 438	27 00	413 012
Shelby	7 263	12 16	88 339	4 376	16 48	72,138	17.972	20 95	375 330
Sioux	7,215	12 48	90 044	4 863	16 29	79.312	19.983	20 89	417 512
Story	4 549	8 18	37 240	2 676	12 36	33,100	14 335	20 40	292.440
Tama	8,155	11 70	95,271	4,871	16 00	78 101	19 414	22 50	436,856
Taylor	5 658	15 85	90 372	3,124	20 98	65,546	13,815	25 05	346 148
Union	3 993	14,53	58 036	2,647	17.85	47 260	11 574	23 29	269.274
Van uren	3.700	16 13	59 691	2,126	20 84	44 304	10 221	24 50	251 431
Wapello	3 428	12 30	42 227	1,700	16 35	27 665	9 970	23 00	228 724
Warren	5 047	16.77	84 628	3,001	20 83	62 508	12 993	26 93	349 900
Washington	4 754	14 03	66,708	2 582	17 84	46 073	12 414	22 83	283 453
Wayne	4 486	12.45	55,886	2 599	16 74	43 530	12 609	20 86	263,136
Webster	4 969	10 04	49.929	3 319	16 02	53 186	15 881	22 11	351 152
Winnebago	3 494	8 00	27 956	2,342	12 00	28 140	12 084	16 08	193 528
Winneshiek	6,606	12.09	79.859	4,541	16 90	76,736	19,121	21 73	415 538
Woodbury	6 555	11.69	76.654	3 728	16 06	59,906	16.106	20 28	326 687
Worth	3.680	8 84	32 548	2 583	12 76	32 981	11 829	19 15	226 511
Wright	4.289	8 58	36.858	2,528	15 86	40,079	13,352	20 47	273,137
Total	493.766	$ 12 13	$ 5 989.380	304 729	$ 16 97	$ 5.173,094	1.425 645	$ 22.26	$ 31.743.516

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Steers One Year Old.			Steers Two Years Old.			Steers Three Years Old and Over.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.
Adair	9,413	$ 20 98	$ 197,517	3 742	$ 29.06	$ 109 745	30	$ 37 73	$ 1 132
Adams	7 099	19.83	140.792	3 221	26 52	85 426	20	31 20	624
Allamakee	4.877	14 68	69,492	1 103	22 44	24,646	53	25.02	1,326
Appanoose	5 947	19 38	115.275	4 618	27 88	128,752	178	40 05	7,129
Audubon	6 028	16 02	96 615	1.265	21 70	27 438	70	33.08	2,316
Benton	8,857	16 34	144.914	3 255	25.30	78 360	23	26 60	612
Black Hawk	6,351	12 69	80,602	2,181	20 27	44 559	127	25 25	3 350
Boone	5 782	16 19	93 668	3 521	20 39	84 460	290	29.34	8 504
Bremer	3 317	13 78	45,726	1 195	19.63	23 461	95	24.93	2,369
Buchanan	6.466	16.04	103 723	2.913	23.70	69 056	101	30.79	3 110
Buena Vista	6 089	16 16	98 409	1 549	23 69	36 697	22	31.36	690
Butler	6,116	15 75	96,226	1,678	23 04	38 664	125	27 52	3 440
Calhoun	4.676	12 18	56 972	1,404	16 46	23 208	9	26.67	204
Carroll	5,914	15 84	93 676	2,326	19 23	44 742	101	20.07	2 028
Cass	10 943	16 21	177 454	3 505	28.55	100,090	56	37 71	2.112
Cedar	7 245	20 64	149 574	1,878	29 68	55 738	35	32 91	1,152
Cerro Gordo	6 165	12 03	74,210	2,126	19 34	41.130	52	20.77	1 080
Cherokee	9 775	16 32	159,516	1 821	23 32	42 468	10	30 80	308
Chickasaw	4,141	12 00	49 692	1,360	20 00	27 200	79	28 08	2 219
Clarke	5,285	23 02	121 710	3,779	31 19	117,893	206	39 22	8 083
Clay	5.755	12 31	70 859	1 990	16 08	31 840	275	24 00	6 586
Clayton	4.981	16.41	81 735	1.368	24 03	32,873	45	28.24	1.271
Clinton	9.201	18 69	171,982	4,014	26 14	104,956	171	33 57	5,719
Crawford	9,126	17 66	161 202	3 593	25 10	90,186	46	30 70	1.412
Dallas	7.701	17 31	133 336	3 995	22 95	91 684	14	36 71	500
Davis	5 646	22 71	128 231	2 723	31 48	85 733	112	29 98	3 352
Decatur	6 338	18 03	116 288	2,812	26 25	73,832	184	32 78	6,032
Delaware	4 743	12 11	57 440	1.195	19 80	23 672	23	26 52	612
Des Moines	6 002	23.15	138 954	2 072	31 07	64 377	7	38 57	270
Dickinson	2.480	16 00	39 722	624	22 00	13 728	20	27 40	658
Dubuque	5,402	14 56	78 696	1,860	23 16	43,092	90	30 75	2,768

Emmet	2,937	12.05	35,390	1,548	20.15	21,197	25	25.52	638
Fayette	8,224	15.97	131 412	2,659	24.16	64,296	74	32.75	2,424
Floyd	6,035	15.59	93,916	1,091	22.19	24 209	30	29.73	692
Franklin	7.267	16.14	117,282	2,706	23.39	63,268	38	28.47	1,083
Fremont	7,085	18 98	134 516	3,615	25.56	92,488	.....	.....	.....
Greene	5 751	15.98	91,929	1 996	24.47	48 594	19	28.98	548
Grundy	6,871	16..6	111.028	2,067	22.67	50,864	118	25.39	2,996
Guthrie	7.750	19.22	148 975	2 240	27.17	60 869	80	25.00	2 000
Hamilton	6,716	16 18	108 698	2,849	24 22	69,022	163	30 60	4,988
Hancock	3,841	12.34	47 412	1.232	19.73	24 308	33	24.00	792
Hardin	5.738	12.25	70,276	1.191	16.63	19 802	.....	.....	.....
Harrison	5,049	15.84	80 070	1,720	23.53	40,472	124	31.71	3,932
Henry	7,351	21.48	158 114	3 101	30 20	93 688	121	27.36	3,312
Howard	4 248	13 83	58 751	889	20.27	18,025	4	27 00	108
Humboldt	4,192	14 23	59 538	872	18 36	16 008	43	24.00	1,032
Ida	7 014	15.95	111 895	3 232	24.54	79,328	44	28.32	1,256
Iowa	7.408	18.00	132 797	2 279	25 82	58.868	122	33.77	4,120
Jackson	6 690	18 63	124,500	1 681	26.58	44.692	36	29 55	1 064
Jasper	10 013	18.03	180 551	3.573	28 20	100.663	.....	.....	.....
Jefferson	7 584	20.46	155 215	2,397	29 17	69,931	92	34.45	3 170
Johnson	6,646	21.39	142 164	1.416	28.13	39 836	45	30 67	1 380
Jones	7,213	15 52	111,924	3,271	24 81	81 160	175	34.45	6.028
Keokuk	7.324	19.40	141 990	2 221	27.00	60 148	52	32 00	1,680
Kossuth	7 072	12 11	85 632	1 955	20.04	39 170	8	24 50	196
Lee	4 929	19.68	97 030	1 965	28 55	56,120	10	27 60	276
Linn	8.978	18 61	167,076	3 841	28 60	109.863	.....	.....	.....
Louisa	4 859	20 52	99 744	1 956	31 82	62,224	67	35 10	2 352
Lucas	4.869	16.48	80 324	2,285	24 61	56 240	37	26.70	988
Lyon	4 506	15 10	67 845	868	23 18	18 920	16	30 50	448
Madison	8 907	20.06	178 680	4,331	27.22	117 912	102	26 90	2,744
Mahaska	5,520	16.40	91,052	1,987	24.00	47,904	61	26.50	1,612
Marion	6 361	21.75	138,366	3 061	29 53	90.413	127	30 26	3,844
Marshall	6,806	16 00	111,656	1.501	21.00	31 384	110	26.00	2,860
Mills	5 501	20.03	110 202	2,404	27.22	65 430	22	31.36	691
Mitchell	5,038	12.58	63 372	1.498	19 38	29 032	36	22.44	808
Monona	5 083	15.99	81,292	1,731	19 92	34,492	6	28 00	168
Monroe	4 275	2 064	87 236	1,530	25 31	43 738	61	36.40	2,220
Montgomery	6,656	16.00	106,500	1,447	24.09	34 864	36	24 00	864
Muscatine	4,278	21.19	90,648	1,945	30.82	59 944	13	33.85	440
O'Brien	6,662	16,00	106,611	1,313	19 98	26.336	9	23.55	212
Osceola	2 556	13 27	33 910	756	19.09	14.426	28	20 80	582
Page	8,858	20 87	185 050	2,954	28 02	82,804	87	28 73	2,500
Palo Alto	3,398	12.00	40 812	992	18 16	18,016	68	23 53	1,600
Plymouth.	9,257	15.94	147.556	2,480	20 38	50,528	31	25.68	796
Pocahontas	4,952	16 11	79,826	1 520	21 20	32 230	26	25 38	660
Polk	5 849	15.00	88,267	2,824	32.00	90,526	134	49 25	3,926
Pottawattamie.	12,976	17.00	220,609	3,952	25 00	98,800	237	33 00	7,811
Poweshiek	7,975	15.80	126,003	3,015	23.64	71 277	32	30 12	964
Ringgold	6 912	19 71	136,242	4,038	30 46	123 011	442	37 24	16,462
Sac	75,568	15.39	116,484	1,843	22 91	42,224	12	29.33	352

STATEMENT No 36—PART 2—CONTINUED.

Counties.	Steers One Year Old.			Steers Two Years Old.			Steers Three Years Old and Over.		
	Number	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.
Scott	3,465	$ 16.25	$ 56 305	1.476	$ 25.70	$ 37,920	.....	.....	.....
Shelby	8,207	16 53	135,713	1 754	23 96	42 029	30	$ 32 00	$ 960
Sioux	7,337	14 33	105.184	1,971	19.04	37,512	26	25.54	664
Story	5,334	12 13	64,736	1 540	20.14	31,012	29	25 65	744
Tama	10 960	17.55	192,541	4,159	24.90	103 719	16	28 50	4 56
Taylor	8 234	21.47	176 854	3,578	29.80	106.644	47	33 87	1 592
Union	5,388	19 89	108 219	2 708	27.83	78,132	150	33.90	5,086
Van Buren	5,002	21.51	107.596	2.765	30 60	84 612	55	36 03	1,996
Wapello	4,119	16 70	68,735	1.124	23.20	26 072	28	28.00	784
Warren	7,779	22 70	176 560	3 929	32 80	129 204	309	38 96	12,040
Washington	8 731	21.66	189,076	4.298	29 05	124 796	31	28.00	864
Wayne	5 972	17 65	119 558	5 004	25 45	127 386	548	31 12	17,056
Webster	5,191	14.00	72 648	2 257	20 02	45 208	114	27.98	3,190
Winnebago	2 721	8.17	22 264	906	12 18	11 044	27	16 14	436
Winneshiek	5,219	16.25	84 740	1 041	20.02	20,848	44	24 36	1,072
Woodbury	11.003	15.73	173 138	10 723	23.72	254 320	.....	.....	.....
Worth	3,571	10.96	39 149	1 418	15.68	22 237	96	21 94	2 106
Wright	4.549	12 70	57 765	1,507	20 62	31.081	74	31 55	2,350
Total	630 972	$ 17.08	$ 10 781 345	236,670	$ 25 28	$ 5,973 031	7.549	$ 30.75	$ 232,072

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Cattle in Feeding.			Bulls.			Cattle of all Ages.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value of all cattle.	Total adjusted actual value of all cattle.
Adair	2.855	$ 38.07	$ 108 718	1,035	$ 30 59	$ 31 670	45 455	$ 23 25	$ 1,056 686
Adams	1.986	41 50	82 414	691	31 89	22 088	33 882	22.40	736 232
Allamakee	643	28 14	17.105	929	30.00	27 824	32 593	18 00	579 196
Appanoose	443	41.06	18.191	532	29 38	15 632	28 750	22.13	636 091
Audubon	3.951	31 06	122.712	944	27.80	26 243	35 383	19 56	692 282
Benton	5.220	27 17	141 902	1,113	31.15	34 677	48 039	19 59	941.510
Black Hawk	3,558	29.86	106 207	1,167	28 81	33.622	41 730	21 31	848.074
Boone	.....	.....	.....	851	26.92	22.916	33 848	19 56	660 224
Bremer	776	28.20	21,887	1.108	22.71	25 170	34 120	20 22	690 151
Buchanan	2.302	32 35	74.493	940	27 21	25,585	38 545	20.77	800 825
Buena Vista	5.797	29.76	172 564	1.059	31.87	33 756	38 355	20.40	782 766
Butler	2,684	30 46	81 734	1.065	26.62	28 528	38 443	19 68	756 908
Calhoun	3.198	29.67	94 908	840	28.24	23 722	30 439	19 00	577 441
Carroll	3 935	24.25	95 422	1.165	27 07	31 532	35 922	19.00	731 340
Cass	5 675	33 34	189 213	977	34.07	33 287	45 130	19.95	900 402
Cedar	4.477	37 13	166 232	989	39 34	38 910	40 201	24 51	985 428
Cerro Gordo	5 240	22 16	116 138	832	26 06	21 688	35 275	16 80	592 602
Cherokee	11 524	31 72	365 590	853	35.84	30 512	45 137	21 63	976 724
Chickasaw	901	22.84	20 586	949	21 88	20.772	33 302	17.00	568 431
Clarke	760	40.58	30.843	524	31 79	16 661	26.256	24.61	646 163
Clay	3,903	19 32	75 400	792	29.00	22 880	33 485	16 86	564 704
Clayton	737	31 82	23 451	1 359	30 40	41 311	43 166	21 00	907 944
Clinton	8 470	34 66	293 600	1.146	33 15	37 984	52 197	24.01	1.253 489
Crawford	10 582	32.95	348.710	1 266	33 33	42 206	54 664	21 81	1,192 432
Dallas	6,157	36 71	226 096	701	30 23	21 192	39.163	22 00	861 784
Davis	1.302	43.01	56 011	520	31.32	16 389	26.723	24.21	647,286
Decatur	848	38.50	32,656	654	28 60	20 368	31 361	20 02	628 028
Delaware	1,626	23.86	38 808	1 182	19.07	22,612	42 089	16.47	693 400
Des Moines	2 841	39 42	111 960	423	31 42	12 890	24,438	26.14	638 642
Dickinson	1,068	32.28	34 478	468	34 33	16,068	16,418	19 25	316 129
Dubuque	973	35 31	34,364	1,024	25.31	25,920	38 347	20.01	767,516

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Cattle in Feeding.			Bulls.			Cattle of all Ages.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value of all cattle.	Total adjusted actual value of all cattle.
Emmet	1,333	$ 24 55	$ 32,723	322	$ 34 38	$ 11,071	18,515	$ 17 06	$ 315 931
Fayette	1 991	29 84	59,430	1,419	26.29	37.316	50.953	19 97	1 017 904
Floyd	3 315	27.05	89,660	788	29.96	23,606	30,616	20 08	614 866
Franklin	4.750	30 82	146,398	8 79	30 02	26,387	37 399	20 60	771 028
Fremont	6,150	36.79	226,304	361	29.97	10,820	28,658	24 52	702 764
Greene	4,226	29 36	124,107	803	31 00	24.952	24,699	19 71	684 056
Grundy	4,332	29 37	127 204	955	28 32	27 048	37.373	21 13	789,720
Guthrie	2,826	31.40	88,725	945	32 00	30,281	50.387	18.03	908,955
Hamilton	3 224	29 77	95,984	948	26 00	24.657	36.131	19.32	698,249
Hancock	1.735	27.06	46 952	721	28 14	20,396	25 955	17 43	452,406
Hardin	4 054	22.76	92 277	909	24.49	22,258	35.052	17 00	595 655
Harrison	9,155	26 86	245,998	726	29 09	20 128	39,022	19 86	775.341
Henry	2.977	39 04	116 322	351	35 48	12 466	26 941	24.91	671 255
Howard	1.042	25 45	26.512	782	27.10	21 196	27 863	18 72	521 797
Humboldt	3 963	26 62	105 613	645	29.34	18,928	26.274	18 53	487 027
Ida	9,382	22 94	215 202	726	27 56	20 013	37.168	19 85	737 865
Iowa	3,020	32.15	98,116	982	34 66	34 041	40 951	21.78	892,239
Jackson	2,111	34 20	72 209	861	31.00	26,688	38.622	22 18	856 629
Jasper.	5,711	32.30	184 460	1,018	37.60	38 286	47.108	22.04	1.038 344
Jefferson	1,270	38 45	48 838	477	31 76	15 154	25,648	23.11	592 656
Johnson	4 250	35 23	149 928	1,033	37 66	38,902	39,491	24 89	983 137
Jones	4,191	35 69	149,618	964	32 81	31 635	44 143	22.06	974 090
Keokuk	2 705	35 00	93 904	783	32 00	24.810	34 111	22.11	754,454
Kossuth	3,504	26.96	94.485	1,399	30 09	42,094	46 658	17.73	827,376
Lee	723	40.28	29 125	555	30.89	17,162	26 549	22 65	601,578
Linn	2,424	36,04	87 365	1,138	30 55	34 765	46 478	22 97	1 068 028
Louisa	2,325	41 88	97 808	401	33 52	13 444	20.918	25.92	542.310
Lucas	593	39 94	23 688	543	34.16	18 552	24,479	19 56	478,954
Lyon	4,956	28 20	135 915	773	20.00	24 412	30 424	20.24	617 851
Madison	2,826	37 98	107,332	661	28 65	18,928	38 827	21 36	829.244

Mahaska	1.737	30 25	53 268	694	25 70	17,788	29 495	20 90	611,540
Marion	1.467	38 91	57,084	536	30.40	16,295	29 649	23 91	709 126
Marshall	6 669	33.00	223,100	972	35 00	33 591	40 788	20 94	854,426
Mills	6,051	32 10	194 254	460	35 99	16 556	28,583	23 49	671 471
Mitchell	4.821	26 54	127 964	790	25 34	20 416	31,653	17 86	565 392
Monona	8.046	22 94	18 629	594	35.45	15 115	33 253	19 00	631 845
Monroe	412	29 50	12 156	413	28.35	11,714	20 558	21.60	443,868
Montgomery	5 439	23 92	130 096	633	25 00	15 804	30 912	18 80	581 148
Muscatine	2 627	41 05	107 848	622	35 45	22,072	25 823	26 35	680 536
O' rien	5,071	27.72	140,569	994	30 17	29 992	37.113	20 33	754 824
Osceola	1,779	25 83	45,954	522	27.94	14,588	19 178	17 74	339,748
Page	6 000	36 75	220 504	772	31 92	24 657	39 863	23 42	933 921
Palo Alto	2.057	21 63	44,597	707	21 22	15 000	27.366	16 55	452 961
Plymouth	10 901	29 16	317 816	1,231	34 52	42 508	55,775	20 04	1 117.944
Pocahontas.	2 502	27 06	67 720	838	28 53	23,912	30 027	19 07	572 780
Polk	2 047	35 13	66 898	685	28 50	19 619	34 767	22 01	765,308
Pottawattamie	15 901	33 00	524 733	1 388	35 00	46 256	69 983	23 29	1 630,334
Poweshiek	4 479	40 46	181,243	953	32.00	30 509	41.185	20 71	852.943
Ringgold	1.317	38 37	50,543	673	31 00	20 868	34 469	22.79	785.614
Sac	6 515	26 48	172 518	1.055	33 79	35.650	43,537	19 47	847 756
Scott	2 212	32 33	71.620	997	29.84	29 751	31 644	23 32	738 133
Shelby	7.612	31 69	241.247	1.153	37 18	42 877	48 367	20 65	998 633
Sioux	9 011	27 94	251.772	1 329	32 47	43 152	51,735	19 80	1,025 152
Story	3.495	31 68	110.752	866	30 06	26 040	32,824	18 15	596 064
Tama	5 867	27.70	162 390	1 256	35 30	44,378	54.698	20 36	1,113,712
Taylor	2 635	40 13	105 744	736	30 76	22 640	37,827	24 20	915.540
Union	1 573	37 31	58 697	557	30 72	17 150	28 591	22 48	641,854
Van Buren	1.174	38.05	45,295	489	30 48	14 905	25 532	23 88	609 830
Wapello	587	35 50	20 828	469	22 55	11 976	21,425	19 92	427,011
Warren	2 407	37 85	102 472	656	33 33	21 868	36 131	26 00	939 180
Washington	3 892	40 21	156,500	660	32 66	21,556	37,362	23 80	889,126
Wayne	1 493	36 88	55,088	710	28 47	20,220	34 221	20 50	701 960
Webster	2 153	29 88	64 340	907	26 37	23 920	3 791	19 07	663 568
Winnebago	451	19 00	8 572	639	23 73	15 168	22 614	13 58	307,108
Winneshiek	1.172	23 91	28.016	1,303	23 37	30 436	39,046	18.88	737,225
Woodbury	4 975	25 62	127,488	805	33 43	26 916	53 895	19 39	1,045.109
Worth	1 934	21 72	42 008	762	23.37	17 808	25 873	16 05	4 5.348
Wright	3,264	26 40	86,495	836	27 25	22 767	30,399	18 11	550,532
Total	361.241	$ 30 94	$ 11 177,461	82 648	$ 30 02	$ 2,481,699	3.543 220	$ 20 75	$ 73 551 598

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Colts 1 Year Old.			Colts 2 Years Old			Horses 3 Years Old and Over.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.
Adair	1,423	$ 45.24	$ 64 640	1 240	$ 68.02	$ 84 349	8,566	$ 69.66	$ 596 712
Adams	1,150	50 56	58,182	1,146	64 97	74.454	6.073	73.82	448 348
Allamakee	1 029	36 79	37,843	862	52 87	45 561	7,073	61 00	432 925
Appanoose	1 248	55.24	69,005	1.100	56 36	62 085	7,500	67 19	503 963
Audubon	1 128	40 15	45 295	943	60 62	7 164	8,249	63 75	525 769
Benton	1 586	37 83	59 992	1 806	71.43	129 018	12,593	74.38	936,803
Black Hawk	1 241	36 73	45 594	1 315	64.30	83,556	9,598	71.49	666 196
Boone	1 466	26 33	39 604	1 154	62 59	72,228	8,733	74 53	650,892
Bremer	907	37 81	34 302	924	55 35	51 147	6,933	65 38	453 290
Buchanan	1.095	39 71	43 492	1 011	60 20	60,867	7 446	81 04	603 491
Buena Vista	817	26.32	21.504	831	42.78	35,553	8 728	57 03	497 811
Butler	1 202	47.29	46 844	1 152	58 68	65 604	9 2 2	72 93	663,790
Calhoun	1,054	28.73	30 280	1 059	41.74	44,204	8 835	60 35	536,846
Carroll	1 164	40.85	47 548	1 007	57.65	58 060	8 911	63.54	576,242
Cass	1.486	24.17	35 927	1 377	32 25	44 420	8 438	51 98	438 622
Cedar	1 421	48 10	68 364	1 323	70 86	93.754	10 017	77 83	781 967
Cerro Gordo	1 046	25 87	27.062	998	40.70	40 666	8 008	48 70	388 666
Cherokee	1,108	24 78	27 444	973	37 23	36 216	8 155	54 65	445,680
Chickasaw	1,182	30.00	35,460	1 065	40.00	42 600	7 099	50 00	354.950
Clarke	1 135	46 76	53 082	1 139	71.43	81,364	6 057	79.79	483,100
Clay	698	24 90	17 123	755	40 00	30 211	7 086	57.95	410 676
Clayton	1 576	51.68	81 452	1.350	74 90	101 107	10 012	73.90	739,750
Clinton	1 429	44.47	63 556	1 437	68 99	99 112	10,926	65.59	716 722
Crawford	1 205	34 93	42,086	1 177	54 39	63 920	9,975	62.13	619 778
Dallas	1 338	44.38	59 392	1 376	63 29	87,088	9 697	75 12	728 424
Davis	1 279	48 74	62 343	1 192	75.44	89 923	7.180	80 54	578 303
Decatur	1 255	34 23	42,968	1 328	50 93	67,644	7,668	57 56	441.400
Delaware	1 186	36 37	43,164	1,039	53.18	55 252	7,237	64 54	467 080
Des Moines	915	53 32	48,785	801	70 49	56 462	7 174	73 89	530 119
Dickinson	542	28.06	15 210	513	40 48	20 769	4,388	61 15	268,327
Dubuque	1,220	41.63	50,776	1.138	57 93	65 924	9 305	60.55	563,436

Emmet	539	20 34	10 913	527	32.26	17 001	4 910	49 08	240 797
Fayette	1 500	36 40	54 606	1.306	49 58	69 314	9 760	72 45	715 438
Floyd	846	38 34	32.468	836	60 53	50,600	7 587	70 19	582 524
Franklin	1 087	36 08	37 414	1.077	51 64	55 718	8 504	59 50	506 005
Fremont	775	3 76	24 612	817	52 26	42 696	7 745	4 23	497 556
Greene	1 092	32 24	35 208	1.128	40 40	45 578	7 997	56 94	449 178
Grundy	1 041	37.35	38 884	1.031	60.27	61,898	8 617	61 09	526 432
Guthrie	1 279	45 80	58 587	1 300	68 20	88 667	8 698	72 82	633 626
Hamilton	1 192	28 66	34 164	1 170	41 51	48.569	8,596	54 26	465 894
Hancock	896	27 38	22 622	779	38 95	30 348	7 648	46 30	354 200
Hardin	1,154	24 77	28 579	1 032	35 90	37 049	7 837	54.08	423 416
Harrison	924	22 42	20 722	892	33 90	30 292	10 634	50.85	540,997
Henry	1 334	49 04	65 429	1 183	76 04	94 002	7.405	83 60	619 207
Howard	845	40 08	33 967	752	58 29	45 142	5 938	65 56	389 301
Humboldt	698	25 71	17 951	664	39 35	26 130	6 364	48 02	305 592
Ida	739	24 07	17 790	746	35 94	26 814	6 658	55 00	344 317
Iowa	1 5 2	43 66	66 027	1 519	71.04	107 913	8 608	78 82	678 308
Jackson	1 381	47 95	66 224	1 208	73 52	88 817	7 571	74 84	566 674
Jasper	1 960	37 70	71 861	1 837	59 95	110 105	13.284	67 13	891 749
Jefferson	1 471	43 09	63 359	1 253	62 64	80 372	7 007	69 52	487 140
Johnson	1 515	48.48	73 453	1 545	72 76	112 415	10 633	76.96	822 156
Jones	1 375	37 14	51 073	1 309	57 67	75 504	8 124	65.58	532.791
Keokuk	2 163	37 35	80 774	1.841	63 00	116 082	11 230	74 85	840 540
Kossuth	1 434	28 00	40 186	1 324	39 69	52 554	13 062	44 09	575 869
Lee	1 201	46 91	56 430	1 180	66.42	78 385	7 663	75 64	579 650
Linn	1,623	43 89	71 210	1 561	68 41	106.784	13 559	67 84	919 909
Louisa	935	54 62	51 068	855	82 84	70 828	6 656	82 58	549,670
Lucas	976	41 33	40,341	885	77 74	68,807	5 374	79 55	427 485
Lyon	928	24 71	23 934	91	35 13	32 009	7 946	45 23	359 543
Madison	1 381	34 63	47 820	1 380	50 50	69,700	7 786	54 29	422 736
Mahaska	600	37 40	59 910	1 549	58 10	91 576	9 277	64 40	597 996
Marion	1 353	51 75	70 026	1,388	74 05	102 794	9 963	73 73	731.153
Marshall	1.463	41.00	59 490	1 361	60 00	81 700	9 954	66.00	654 412
Mills	941	36.01	33 885	1 022	49 86	50 956	7 549	65.25	492 564
Mitchell	782	31.32	24 492	673	48 72	32 784	6 819	51 37	350 304
Monona	1 021	20 77	21 216	1 012	32.54	32 938	9 300	48 32	449 424
Monroe	863	42 30	37,676	829	65 75	55 142	5 317	72.20	383.900
Montgomery	897	32 38	29,044	893	47.33	42 266	6 382	54 06	345.022
Muscatine	985	47.70	46 992	891	71 25	59 216	7 463	86 94	648 948
O'Brien	976	24 98	24 381	938	47 23	44 318	8 061	57.42	462 875
Osceola	620	20.50	12.712	608	28 36	17 260	5,502	40.26	221 338
Page	1 549	40.83	63,253	1 408	63.17	88,950	9 666	66.41	641,923
Palo Alta	720	16.94	12 199	751	25.40	18 809	7.387	35.60	263 007
Plymouth	1 321	30. 2	39 752	1 409	40 19	56.628	12.885	48 42	623,904
Pocahontas	809	28.51	23 070	789	40 08	31 624	8 446	49 94	421 850
Polk	1 381	38.50	53,104	1 258	57.50	72 298	13 763	62.25	858 035
Pottawattamie	1 636	40 00	65 440	1 680	52 00	87 360	15 813	70 00	1 106 910
Poweshiek	1 760	32 53	57 248	1 737	58 21	101 112	9 559	70 65	675 405
Ringgold	1 310	45 80	60 010	1.366	74 58	101 893	7 220	75 11	542 822
Sac	1,284	30.57	39,252	1,072	44.52	47,728	8,707	54 99	478,784

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Colts 1 Year Old.			Colts 2 Years Old.			Horses 3 Years Old and Over.		
	Number.	Adjusted average value.	Adjusted actual value.	Number.	Adjusted average value	Adjusted actual value.	Number.	Adjusted average value.	Adjusted actual value.
Scott	795	42 35	33 670	805	64 01	51,580	9,436	74.37	701 724
Shelby	1,193	28 80	34 344	1 114	44.36	49 416	8 944	60.71	542 994
Sioux	1.224	25.20	30 848	1 253	41.13	51 518	12,231	56.98	696 972
Story	1,480	30 54	45 186	1.266	48 16	60 976	9,744	60 85	593,014
Tama	1.732	41 25	71 444	1 599	74 70	119 460	9,887	78 00	771 216
Taylor	1.583	49 28	78 012	1,506	77 09	116 106	8.005	78 22	626 229
Union	1 075	37.81	40 658	928	66 88	62 168	6 003	74 29	446 013
Van Buren	1 360	53 14	72.267	1 224	78.94	96 621	6,356	82 44	523,776
Wapello	1,162	35 75	41 553	1 016	51.45	52 282	7,725	60 30	466,011
Warren	1,491	59.34	88 476	1,577	87.50	137 980	10 191	82 51	840 768
Washington	1,659	38 83	64 525	1 635	60 08	98 146	7,340	95.40	700,241
Wayne	1,427	42 76	61 023	1 352	67 38	91 110	7 705	71.91	554,122
Webster	1 250	24 07	30 089	1,216	36.00	43 780	10,174	60 00	610 621
Winnebago	628	24 66	15 488	508	43.92	22 312	5.075	48 57	246 276
Winneshiek	1.551	44.31	68 739	1,381	65 33	90.227	8 687	74 80	649 928
Woodbury	1 481	20 28	30 032	1 270	28.39	36 060	14,958	41 17	615.739
Worth	565	24 16	13 652	641	37.22	23,858	5 533	52.74	291,805
Wright	953	20.11	19,173	840	39 79	33 429	8 019	57.53	461 324
Total	118 110	$ 37,15	$ 4 428 305	112,216	$ 56.98	$ 6.394 776	845.379	$ 60.95	$ 54 537 594

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Stallions.			All Horses.			Mules.		
	Number.	Adjusted average value.	Adjusted actual value.	Total number of all horses	Adjusted average value of all horses.	Total adjusted actual value of all horses.	Number.	Adjusted average value.	Adjusted actual value.
Adair	92	$ 266 19	$ 24.490	11 321	$ 68 03	$ 770 191	545	$ 80 63	$ 43 946
Adams	58	419.31	24 320	8 427	72 00	605 304	569	83 26	47.370
Allamakee	37	316 70	11.818	9 001	58.67	528.147	62	50.00	3,101
Appanoose	66	293 00	19,336	9 914	66 00	654.389	656	73 65	48.312
Audubon	60	304 20	18 252	10 380	62 30	646 480	406	76 62	31 108
Benton	63	446 74	28 145	16 048	71.90	1,153 958	406	82 85	33 638
Black Hawk	53	321 09	17,018	12 207	68.18	812 364	146	62.10	10 522
Boone	63	390 92	24 627	11 416	69 00	787 352	294	75.48	22 292
Bremer	41	326 19	13 374	8,805	62 70	552.113	52	50 30	2.616
Buchanan	50	348 60	17 430	9 602	75 53	725 290	101	74.71	7.546
Buena Vista	52	349.73	18 186	10 428	54 95	573 054	181	57 00	10 319
Butler	50	375 04	18 752	11 646	68 26	794.990	100	47 29	7.498
Calhoun	49	341 55	16 736	11,057	56 80	628 066	238	66 93	15 930
Carroll	44	306 09	13 468	11 126	62 50	695 318	360	67 68	24.366
Cass	73	318 38	23 343	11 374	47 67	542 212	841	61 70	51 898
Cedar	82	299 53	24 562	12 873	75.25	968 647	715	91 42	65 468
Cerro Gordo	46	238 48	10,976	10 098	46 28	467 370	123	47.22	5,808
Cherokee	53	299 77	15 898	10 289	51 04	525,228	141	53.56	7,552
Chickasaw	41	215 42	8 832	9 387	47.00	441 842	40	35 90	1,436
Clarke	64	367 87	23 544	8 405	76.27	641,090	329	89 16	29.334
Clay	30	315.20	9 455	8 559	54.62	467 465	172	48 55	8 350
Clayton	72	367 60	26 467	13 010	73 00	948.816	86	76.24	6,557
Clinton	52	319.42	16 610	13 844	64 72	896 000	205	64.70	13,264
Crawford	42	305.90	12 848	12 399	59 57	738 632	567	65 01	36 859
Dallas	86	313 16	26,932	12 497	72 16	901.836	623	92 48	57 620
Davis	68	290 27	19 906	9 719	77.21	750 474	455	92.53	42.104
Decatur	69	303.18	20 920	10.320	55.51	572 932	475	68 24	32 416
Delaware	139	266 33	37 020	9 601	62 75	602 516	115	67 58	7.772
Des Moines	35	302 80	10 598	8 925	72 38	645 964	292	85 21	24 889
Dickinson	27	275 37	7 435	5,470	57 00	311 741	91	61 45	5,592
Dubuque	46	341.00	15.700	11,709	59.42	695.828	103	51.57	5,312

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Stallions.			All Horses.			Mules.		
	Number.	Adjusted average value.	Adjusted actual value.	Total number of all horses.	Adjusted average value of all horses.	Total adjusted actual value of all horses.	Number.	Adjusted average value.	Adjusted actual value.
Emmet	23	$ 244 08	$ 5 614	5 999	$ 45 71	$ 274 265	113	$ 48.78	$ 5 513
Fayette	53	344 24	17 262	12 711	67.47	857 620	123	66 21	8 148
Floyd	52	271 70	14 128	9 321	67.55	629 720	82	67 36	5 564
Franklin	48	329 45	15 814	10 666	57 60	614 951	127	56.21	7 139
Fremont	68	273.00	18 568	9 405	62 03	583 432	1 475	88.93	131 584
Greene	45	255.50	11 496	10 152	53 33	541 460	228	47.26	10 776
Grundy	53	359.92	19 076	10 742	60.16	646 280	222	78 02	17 320
Guthrie	63	319 20	20 109	11 340	70 63	800 989	375	85 20	31 945
Hamilton	53	304 73	16 151	11 101	51.33	564 778	281	58 68	16 491
Hancock	50	292.50	14 624	9 303	45 33	421 794	123	48.06	5 912
Hardin	43	221 89	9 541	10 066	49.53	498 585	298	54 81	16 332
Harrison	52	300.80	15 642	12 502	48.60	607 653	949	66.40	63 027
Henry	76	314.28	23 890	9 998	80 26	802 528	296	98 12	29 052
Howard	37	422 22	15 728	7.572	63.93	484 038	51	65 33	3,332
Humboldt	34	309.71	10 530	7 760	46 40	360 203	144	49.56	7,138
Ida	36	192 00	6 908	8 179	48 40	395 829	379	50.03	18 966
Iowa	118	205.05	24 196	11 757	74 58	876 439	531	89 64	47 602
Jackson	53	304.13	15 519	10 213	72.18	737 234	175	82 52	14 442
Jasper	88	350.70	30 657	17 169	64 32	1 104 372	782	77.07	60 267
Jefferson	78	278 28	21.845	9 839	66 34	652,746	171	93.08	15 918
Johnson	89	335 99	29,903	13.833	75 03	1 037 927	542	96.48	52 295
Jones	67	324.71	21 756	10 875	62.63	681 124	283	75.08	21 250
Keokuk	144	320 00	46 062	15 378	70 45	1 083 458	516	83 00	42 676
Kossuth	86	278.05	23 912	15 906	43.53	692 521	200	45 68	9 135
Lee	75	250.00	18 875	10 119	72.46	733 340	610	82.86	50 550
Linn	96	485.35	46 594	16 839	67.95	1 144 527	390	71.99	28 077
Louisa	55	447 20	24 596	8.501	81 89	696 162	233	104.58	24 368
Lucas	53	342.00	18 138	7 288	76 12	554 771	472	75 23	35 510
Lyon	60	257.00	15.391	9 845	43 75	430 877	106	42 56	4,512
Madison	76	271 15	20 608	10 623	52 80	560 864	573	60 90	34 896
Mahaska	110	230.00	25,392	12,536	61,00	774.904	622	63 80	39,704

Marion	98	338 07	33,188	12,802	73 20	937,111	655	91 70	60 067
Marshall	63	283.00	17 804	12,841	63.84	813,396	391	79 00	30 776
Mills	64	218 97	14 014	9 576	61.76	591 419	879	83.73	73 099
Mitchell	47	221 07	10 392	8 321	50 23	417 972	75	50 00	3 848
Monona	47	232 68	10,936	11 380	45 21	514 514	691	54 48	37 648
Monroe	39	283.18	11 044	7 088	68 80	487 762	661	83 63	55 277
Montgomery	34	227 87	7,702	8,206	51 67	424 034	515	61.84	31 848
Muscatine	48	374 42	17 972	9 337	82 90	773 128	363	93.65	33 996
O'Brien	48	195 93	9,405	10 028	53.97	540.979	131	51.72	6 776
Osceola	41	241 40	9 898	6.771	38.58	261 208	97	39.03	3 786
Page	82	316 96	25 991	12,705	64 55	820 117	1,091	85.72	93 522
Palo Alto	27	204 15	5 512	8 885	33 71	299 527	143	35 09	5 016
Plymouth	61	201 70	12 304	15 679	46 72	732 588	338	45 39	15,349
Pocahontas	46	268.08	12 332	10,090	48 45	488,876	250	50.62	12.650
Polk	85	410.00	34 845	16 487	61.76	1 018 282	900	72 50	65 306
Pottawattamie	77	395 22	25 812	19 206	66 93	1 285.522	1,240	85 00	105 404
Poweshiek	81	307 00	24 879	13,137	65 36	858 644	531	71 04	37 722
Ringgold	90	364.59	32 813	9 986	73.80	737.038	658	85 35	56 162
Sac	66	251 00	16 596	11 129	52 32	582,360	437	52 29	22.850
Scott	27	313 33	8 460	11 063	71.99	795 434	372	60 00	28 400
Shelby	52	291 23	15 344	11 303	56 80	642 098	452	61 81	27 940
Sioux	64	243 25	15,568	14 772	53 81	794 936	345	54 42	18.676
Story	74	372 97	27 620	12 564	57.84	726,796	342	66.17	22 632
Tama	73	432 00	31 560	13.291	74.76	993 680	305	73 00	22 256
Taylor	90	291 20	26 208	11,184	75 69	846 555	601	86.17	51 792
Union	75	288 25	21 619	8 081	70 59	570 458	237	84 08	19,927
Van Buren	71	427.00	29 867	9 011	80 81	722 531	392	91 00	35 756
Wapello	56	211 80	11 860	9.959	57 40	571,706	564	63 25	35 679
Warren	93	323.53	30 088	13 352	82 18	1 097 312	428	100.14	42 960
Washington	64	336 00	21 506	10 698	82 66	884,420	634	66 13	41,930
Wayne	85	296 68	25 218	10,569	69 20	731 463	804	85 66	68.874
Webster	54	223 75	12 083	12 693	54 87	696 573	309	59 33	18.334
Winnebago	17	227 00	3 860	6 228	46 23	287 936	55	45.60	2.508
Winneshiek	57	351 86	20 356	11,676	71 02	829.250	62	65.80	4 080
Woodbury	81	238.14	19 290	17 790	39 41	701,121	850	41 75	35 490
Worth	30	254 00	7 620	6 769	49 76	336 935	49	55 55	2 722
Wright	35	253 54	8 874	9 847	53.09	522 800	182	55 94	10.182
Total	6.079	$ 307 09	$ 1,866 806	1,081 784	$ 62 14	$ 67 227 481	37,984	$ 74 19	$ 2 811.367

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Swine Over Six Months Old.			Sheep Over Six Months Old.			Goats Over Six Months Old.		
	Number.	Adjusted average.	Adjusted actual value.	Number.	Reported average value.	Reported actual value.	Number.	Adjusted average value.	Adjusted actual value.
Adair	49,198	$ 5.92	$ 291,401	5 203	$ 4.33	$ 22 548	212	$ 1.57	$ 334
Adams	39 538	5 67	224 304	5,598	3.62	20.276	316	2.27	718
Allamakee	33 976	6.21	210 874	5,695	3.02	17 175	158	3 00	456
Appanoose	8 462	6 30	53,329	5 858	3.20	18 744	.....	.....	.....
Audubon	50 341	6.20	303.130	5,705	3.43	19,581	.....		.....
Benton	66 409	4.02	267 079	2 940	2 95	8 742	102	3.72	385
Black Hawk	48 747	4.53	221 303	2 186	3.17	6 932	.....	.....	.....
Boone	48,911	4.56	223 254	1 069	4.04	4,320	1	4 00	4
Bremer	30 190	5.45	164.806	1 951	3 30	6 439	126	3 04	383
Buchanan	30,483	6.11	186.319	3 038	5.70	16.128	5	3 60	18
Buena Vista	46 831	5 13	240.482	2,678	3 06	8.205	.....	.....	.....
Butler	40 505	5 65	229 046	3 311	3 94	13 044	.....	.....	.....
Calhoun	37,597	5.13	192.796	5 493	3 96	9 880	26	3.84	100
Carroll	61 434	4 90	312 778	2 434	3.44	8 366	62	1 80	112
Cass	56 191	4.01	225.827	8 141	3 45	28.089	143	3 97	568
Cedar	71 327	6 84	487 751	8 917	3.81	33 976	56	4.07	228
Cerro Gordo	31 961	5 27	168 464	4 514	2.16	9,764	.....	.....	.....
Cherokee	66 081	5 33	352.088	6 065	4 00	24 260	27	4 00	1 08
Chickasaw	21 473	4 00	85.892	2,226	4.00	9 904	.....	.....	.....
Clarke	22 206	6 41	142 375	1,319	3.54	5,104	968	1 67	1,827
Clay	33 072	5 43	179 502	6 690	4 00	26 481	19	4 00	72
Clayto n	54 529	7 60	414 468	7.743	3 90	30 202	311	3.37	1 047
Clinton	67.516	6.14	414,926	1.415	4.13	5 856	.....	.....	.....
Crawford	90,404	6 04	545 926	6,261	3 62	22 687	50	3.00	1 50
Dallas	50,836	6 07	308 852	1 890	3 14	5 928	289	1 89	5.48
Davis	13 435	6 88	92,492	26 610	3 81	101 577	8	2 50	20
Decatur	18 064	7 53	136 084	4,128	3 90	16,128	285	1 90	544
Delaware	46,378	5.48	254 540	3,690	4.01	14 804	25	4 16	104
Des Moines	27,021	6 33	171.157	2,662	3 00	7 994	284	2.47	705
Dickinson	13 595	5 50	74 798	3.437	4 04	13 910	.....	.....	.....
Dubuque	40,648	4 75	193 328	5 258	3.64	19 152	7	4 00	28

Emmet	16 025	4 23	69 846	7.765	3 09	24.051	2	2 00	4
Fayette	38 689	5 04	194 949	5.113	3 38	17 319	31	3 22	1 00
Floyd	31 866	5 54	176 658	4.566	3 67	16,752			
Franklin	45 653	4 91	224 ·79	1 737	3.17	5 488	28	2 81	79
Fremont	42 596	6.03	257 100	1 710	3.04	5 204			
Greene	40 774	5 37	219 073	1.728	4 00	6 900			
Grundy	55 181	4.21	232,468	8 258	3.26	26 940			
Guthrie	44 753	6 00	269,042	2 687	4 00	10 612			
Hamilton	41 842	5 84	244 430	2 772	3 92	10 879			
Hancock	23,625	4 00	94 500	1,077	4.00	4.308			
Hardin	49 195	5.87	288 902	2.488	3 00	7 466			
Harrison	61 787	5 40	333 669	4 679	3 33	15 580			
Henry	27 570	6 96	192.486	13 300	4.04	54 220	239	3.16	752
Howard	18 799	5 76	108.297	6,110	4 01	24 512			
Humboldt	33.253	4.56	151 531	2 856	3 04	8.690	37	3 35	124
Ida	65 889	3 90	256.991	4,794	2 31	11 064			
Iowa	59 246	5.98	334 383	5 467	3.43	18 628	330	2.95	974
Jackson	38.316	6 66	255.181	3 350	4.03	13 529	153	1 92	295
Jasper	73 835	6 50	78 549	5 411	4 35	23 577			
Jefferson	25 185	6.35	160 952	4 751	3.98	18 936	61	3 00	1 83
Johnson	60 580	6,90	417 898	6 390	4 22	26 971			
Jones	53 277	5.56	296 551	6 153	2 60	16,008	149	2 12	316
Keokuk	43.272	6.00	262 700	5,731	2 80	16 072			
Kossuth	43,806	5.80	253 801	3.818	3 82	14.578	12*	83 33	1,000
Lee	14 695	7 26	106 720	14,710	3 33	49,107	562	2 37	1 336
Linn	47.676	7 05	336 292	5.345	4 06	21 724	55	1.25	69
Louisa	30 091	6 13	185 424	1 386	3.60	4 996	27	4 00	1 08
Lucas	14 960	6 47	96 877	5.780	3 96	22,900	311	2.06	6 50
Lyon	45 979	5 26	238.917	18,124	2 00	36 488			
Madison	40,177	5.94	238 692	3 931	3 38	13.304	866	1 98	1,720
Mahaska	43 949	5 60	253 304	0,659	2 70	28 412			
Marion	36 062	6 64	239 488	20 214	3 93	79 618			
Marshall	62 535	6 00	392 668	5 682	4.00	21 158			
Mills	42 328	5 87	248 264	2 083	3 02	6.296	87	3.15	2 74
Mitchell	24 851	5 57	138 424	4 485	3 09	13 844	13	3 77	48
Monona	49,648	5.08	252 422	556	3 66	2 036	697	1.55	1.049
Monroe	8 265	6 66	55 119	2 787	3 71	10 341	340	2.77	943
Montgomery	59.702	5 80	346.038	1,638	3.95	6.484			
Muscatine	33,155	6.25	207,144	2,715	3.45	9 360			
O'Brien	49,855	4 37	217,749	1',440	3 90	44,694	112	2 84	318
Osceola	22,947	4 23	95.020	4,735	2 50	11 840	5	4.00	20
Page	63 301	6 60	417,493	4 616	4 64	21,448	2.68	1 86	500
Palo Alto	25 770	4 00	102 769	1 703	3 02	5.156			
Plymouth	83 592	4 04	337.884	4.468	2.92	13 148	98	3 30	324
Pocahontas	30 944	5 93	169 920	3.029	3 43	10 394			
Polk	37.909	5 50	210 954	1 711	3 00	5,188	248	2 00	604
Pottawattamie	112,417	5,96	670,768	16,866	2 66	44 932	525	2 26	736
Poweshiek	63 968	5 84	373 805	5.166	3.78	19,572			
Ringgold	23 362	6 06	141,585	4,629	4 07	18,867	980	2.30	2,297

*Buffaloes.

STATEMENT No. 36—PART 2—CONTINUED.

Counties.	Swine Over Six Months Old			Sheep Over Six Months Old.			Goats Over Six Months Old.		
	Number.	Adjusted average value	Adjusted actual value.	Number.	Reported average value.	Reported actual value.	Number	Adjusted average value.	Adjusted actual value.
Sac	57 392	$ 5 56	$ 319 180	8 246	$ 2 87	23 682	.....	.....	.....
Scott	50 067	6 67	334 075	1 170	4 15	4 855	.....	.....	.....
Shelby	78 254	5 56	435,046	2.599	3.56	9 217	117	$ 4.06	$ 476
Sioux	82 027	6 25	512 864	12 955	2.73	34.464	94	2 50	2.340
Story	42.305	6 31	267 056	1 559	3 98	6 208	82	3 26	268
Tama	72 530	5 56	404 876	5 803	3 75	21 702	600	2.80	1.695
Taylor	38 748	6 09	236 193	5 744	4 76	27 361	1,092	2 27	2,488
Union	22 009	5.65	126,420	4 198	3 22	13 493	230	3.07	706
Van Buren	12.490	6 26	78 301	25,179	3 41	85 883	13	2 00	26
Wapello	19 654	5 85	115 593	9.623	2.60	25,733	269	1 95	522
Warren	33 894	6 50	220 680	3 532	4.36	15,412	.....	.....	.....
Washington	67 326	6 11	411 919	3 548	3 29	11 678	.....	.....	.....
Wayne	18 861	6 33	119 565	3 545	2 78	9 890	69	2.02	140
Webster	35 073	4.97	174,615	2.464	3 57	8 813	.....	.....	.....
Winnebago	20 112	5 21	104 920	1 454	2.04	2 968	2	2.00	4
Winneshiek	46.248	5 80	258.956	9 936	3 56	35 606	24	4.00	96
Woodbury	61 219	4 00	245,484	9 787	2 55	25.002	239	2.72	652
Worth	19.946	5 54	111 049	2 346	3 05	7 161	.....	.....	.....
Wright	34 209	5 43	185,771	2,122	3 08	8,195	24	2 00	48
Total	4.232 902	$ 5 64	$ 23 879 787	538 096	$ 3 44	$ 1 853 090	12.363	$ 2.64	$ 32 743

RECAPITULATION OF STATEMENT No. 36—PARTS I AND II.

Counties.	Adjusted actual value personal property other than live stock.	Adjusted actual value live stock	Adjusted actual value personal property.	Soldiers' exemption on personal property.	Net adjusted actual value o' personal property.	Net adjusted taxable value of personal property.
Adair	$ 1 321 129	$ 2 185. 107	$ 3 506 236	$ 6 964	$ 3 499,272	$ 874.818
Adams	1 148 567	1 634 204	2 782 771	6.138	2 776 633	694 158
Allamakee	1 696 074	1.338 949	3 035 023	1 187	3,033 836	758 459
Appanoose	2 237 965	1 410 866	3 648 831	22 360	3 626 471	906 618
Audubon	1.460 914	1,692 581	3 153. 495	4 863	3.148 632	787 158
Benton	3 724 420	2 405,312	6 129 732	6 252	6 123 480	1 530 870
Black Hawk	6.481 539	1 899 195	8 380 734	5,040	8 375 694	2 093 924
Boone	2 369. 780	1.697 416	4,067 196	8 232	4 058 964	1 014 741
Bremer	2 499 936	1 416 508	3 916 444	4 148	3 912 296	978 074
Buchanan	3 016 134	1.736 116	4 752 250	13 496	4 738 754	1 184 688
Buena Vista	1,776 125	1.614 826	3 390 951	....	3.390 951	847 738
Butler	2 341 084	1 801 476	4 142 560	7.040	4 135.520	1 033.880
Calhoun	1,367.651	1 424 213	2 791 864	....	2 791,864	697 966
Carroll	1 403 340	1 772 180	3 175 520	.....	3 175 520	793 880
Cass	2 202 752	1 748 996	3 951 748	....	3 951,748	987 937
Cedar	3 989 782	2,541. 498	6 531 280	1 880	6 529 400	1 632 350
Cerro Gordo	2 242 889	1 244 008	3 486. 897	.. ....	3 486 8 7	871 724
Cherokee	1 660 404	1 885 960	3 546 364	3 804	3 542 560	885 640
Chickasaw	1 327 792	1 107 505	2 435 297	2.000	2 433 297	608 324
Clarke	1 309,319	1,465,893	2,775,212	6 989	2 768,223	692 056
Clay	996 619	1 246,574	2 243 193	..	2 243 193	560 798
Clayton	4 110.761	2 309 034	6,419 795	16 995	6,402 800	1,600,700
Clinton	5.707.592	2 5-3.535	8.291 127	.....	8 291 127	2.072,782
Crawford	1 626 866	2.536 686	4 163 552	..	4 163 552	1 040,888
Dallas	2,700 720	2 136,568	4 837,288	9,032	4 828 256	1 207 064
Davis	1 527.639	1 633,953	3 161 592		3 161.592	790,398
Decatur	1.700,640	1 386 132	3 086 772	..	3,086 772	771 693
Delaware	2 131 004	1 573,136	3 704 140	6.228	3 697 912	924 478
Des Moines	5.790 270	1 489 351	7,299 621	....	7 279 621	1 819 905
Dickinson	732 597	722 170	1 454 767	....	1 454 767	363.692
Dubuque	9,314 776	1.681 164	10,995 940	.. ..	10 995,940	2 748 985
Emmet	970.509	689,663	1 660,172	800	1 659,372	414 843
Fayette	3 010 322	2 096,040	5 106 362	7 376	5 098,986	1.274 746
Floyd	2 011,836	1 443 560	3 455,396	10 256	3 445. 140	861,285
Franklin.	1 344 833	1.622 864	2 967,697	2 830	2.964,867	741 217
Fremont	2,078 160	1.680,084	3,758 244	..	3 758.244	939.561
Greene	1,615,088	1.462 265	3 077 353	. ....	3,077. 3 3	769,338
Grundy	2,228,042	1 712,728	3 940 770	3. 316	3 937. 454	984 364
Guthrie	2,024 313	2 021.543	4,045 856	10 668	4 035 88	1 008 797
Hamilton	1 862 431	1 534 827	3 417 258	.	3 417 258	854 314
Hancock	824,656	978 920	1,803 576	5 620	1 797 956	449 489
Hardin	3 130 545	1 406 940	4.537 485	..	4 537 485	1.134 371
Harrison	2 493 645	1 795 270	4,288,915		4.288 915	1 072 228
Henry	3 739 027	1 750,293	5 489 320	12 112	5 477 208	1 369 302
Howard	1.385 044	1.141 976	2 527 020	2 072	2 524 948	631 237
Humboldt	1.509 088	1 014 703	2 523 791	4 564	2 519 227	629 807
Ida	1,092 410	1 420,715	2 513,125	..	2,513 125	628 282
Iowa	3 362 800	2.170 271	5 533 071	5 984	5 527 087	1.381 772
Jackson	3,068 367	1 877 309	4 945 677	10 098	4 935 579	1.233 895
Jasper	4 366 242	2.705 109	7 071 351	19 898	7 051.453	1 762 863
Jefferson	2 668 747	1 441 391	4 110 138	7 090	4 103.048	1.025 762
Johnson	4 693 521	2.518. 218	7.211 739	6 433	7 205. 306	1 801 327
Jones	3 513 189	1 989 339	5.502 528	10 956	5 491 572	1 372 893
Keokuk	4 205 820	2,159 360	6.365 180	25.480	6.339 700	1 584 925
Kossuth	1 738 460	1.798. 411	3 536 871	....	3,536.871	884 218

RECAPITULATION OF STATEMENT No. 36—PARTS I AND II—CONTINUED.

Counties.	Adjusted actual value personal property other than live stock.	Adjusted actual value live stock.	Adjusted actual value personal property.	Soldiers' exemption on personal property.	Net adjusted actual value of personal property	Net adjusted taxable value o personal property.
Lee	$ 4 358 825	$ 1.542 631	$ 5.901 456	$ 4 844	$ 5.896 612	$ 1,474.153
Linn	7 565 073	2 598 717	10 163 790		10 163 790	2 540 947
Louisa	1 641 516	1 453.368	3 094 884	7,944	3 086 940	771,735
Lucas	1.162 673	1,189,662	2 352 335		2,352 335	588 084
Lyon	1 164.264	1.328 645	2 492.909	....	2 492 909	623 227
Madison	2 008,712	1 678 720	3 687 432	15.680	3 671 752	917 938
Mahaska	3 599.996	1 707 864	5 307,860	192 128	5,115,732	1 278 933
Marion	3 586 642	2 025 410	5.612.052	....	5,612 052	1 403.013
Marshall	3 441,068	2,112 424	5 553 492	16 544	5 536 948	1 384 237
Mills	2,335 518	1 590 823	3 926 341	16 400	3 909,941	977,485
Mitchell	2 346,100	1 139 528	3 485 628		3 485 628	871.407
Monona	1 267.510	1.439 514	2 707 024	....	2 707,024	676,756
Monroe	1.707.002	1.053 310	2 760 312	29,204	2,731 108	682 777
Montgomery	1,881,788	1,389,552	3,271,340	....	3,271,340	817,835
Muscatine	3 953 672	1,704,164	5 657 836	...	5.657 836	1.414 459
O'Brien	1,286 626	1 565,340	2,851 966	..	2.851.966	712,991
Osceola	546,183	712.258	1,258 441	....	1 258,441	314 610
Page	3.943 475	2 287.001	6,230 476	16 452	6.214 024	1.553 506
Palo Alto	1,237.838	865 420	2,103 267	5.504	2,097 763	524,442
Plymouth	1,898,668	2 217.232	4,115.900		4,115 900	1 028 975
Pocahontas	1 431 390	1 254.626	2.686 016		2 686 016	671 504
Polk	14 970 541	2 065 645	17 036 186		17 036,186	4 259,046
Pottawattamie	5 760 332	3 737 692	9 498 024	14.096	9.483 928	2 370 982
Poweshiek	3 405,240	2 142 686	5 547 926	6 248	5,541.678	1,385,419
Ringgold	1 114.103	1 741,573	2 855 676	4,168	2,851,508	712 877
Sac	1.822 480	1 795 828	3 618 308	11 656	3,606 652	901 663
Scott	18,218 967	1 900 897	20,119,864	6 420	20,113 444	5.028 362
Shelby	1 619 230	2 113 410	3 732,640	4 090	3 728 550	932 138
Sioux	1 962 828	2 388 432	4 351,260	200	4 351 060	1 087.765
Story	3 243.964	1 619.024	4,862 988	15,072	4,847,9 6	1 21 .979
Tama	3 034 879	2 557 921	5,592.800		5.592 800	1 398,200
Taylor	2.150.420	2 079.929	4,230 349	25.000	4 205 349	1 051,337
Union	1 453 628	1,372.858	2 826.486	4.652	2,821,834	705 458
Van Buren	2 050.694	1,532.325	3 583 019	13.382	3 569,637	892.409
Wapello	3 953 472	1.176 244	5,129 716	18 028	5.111 688	1 277 922
Warren	2 846 136	2.3 5 444	5 161 580	12.764	5,148 816	1 287 204
Washington	4,3 1 475	2 239 073	6 550 548	8 837	6,541 711	1 635,428
Wayne	2 024 178	1 631 792	3 655 970	22,817	3 633 123	908 280
Webster	3 784 990	1,561 903	5,346 893		5,346 893	1,336 723
Winnebago	697 424	705,444	1 4 2 868	468	1 402 400	350 600
Winneshiek	2 732.512	1.865 213	4.597 725	6.840	4 590 885	1.147 722
Woodbury	6 274 620	2.052 859	8 327 479	....	8 327.479	2 081 869
Worth	922.165	873 215	1,795.380	2 400	1 792 980	448 245
Wright	1 340.901	1,277,528	2 618,429	1,430	2,616 999	654 250
Total	$282 933 893	$169.356 064	$452 289 958	$761 499	$451.528,459	112. 82.11

STATEMENT No. 37.

Showing the reported assessment of lands and town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, the assessment of telegraph, telephone and express companies' property, together with the total equalized assessment of the state for a period of thirty-seven years.

Year.	Reported actual value per acre.	Adjusted actual value per acre.	Reported actual value of lands.	Reported actual value of town lots.	Exemptions for roads and homesteads.	Net reported taxable value of lands and town lots.	Net equalized taxable value of lands and town lots.	Equalized Taxable value of personal property.	Taxable value of railroad property.	Taxable value of telegraph and telephone properties.	Taxable value of express companies.	Net equalized taxable value of state.
1870	$	$	$ 181,881,973	$ 40,272 055	$	$ 222,154,008	$ 222 561 061	$ 71,971,19	$	$	$	$ 294,532 252
1871	.....	.	213,440,401	45,224,943	..... .	258 665,344	273,836,469	75 201 885	...	..... .	....	349,038,354
1872	.... .	..	213,440,401	45,224,943	....	258 665,344	273 846,469	73,880,076	18,359,661	...	.....	366,076,206
1873	....	....	217,907,148	47,642,585	.....	265,549 733	278,586 019	71,683,367	18.855 526	.	... ...	369,124 912
1874	... .	...	217,907,148	47,642,585	.. ....	265,549,733	278,856,019	74 039,734	21 724,081	.....	...	374,340,834
1875	...		228,413,607	48,833,740	.....	277 247,347	294 313,368	79 032,896	22,076 896	....	....	395 423,140
1876	...	....	228,413,607	48,833,740	.....	277,247 347	284.313,368	84,288,071	22,662,939	....	.....	401,264,378
1877	.....	.....	239,215,198	52,375,650	.....	291,590,848	302 277,661	79,971,680	22,420 703	....	.....	404 670,044
1878	.....	.....	239,215,198	52,375,650	.....	291,590 848	302,277,661	77,485,822	21,622,026	102,640	....	401 488 149
1879	..	.....	245,870 293	54,384,461		300,254 754	303 381 498	79,618,995	22,540,904	112 648	....	405.654,045
1880		.... ..	245,870 293	54,384,461	.....	300 254,754	303 381 498	82 638 655	23,646 161	152 706	.....	409,819,020
1881	.....	...	241,986 396	55 523,683	.....	297,492.079	303,870 905	89,327,400	25 904 423	213,472	... .	419 316 200
1882	.	.....	241,986 396	55,523 683	.....	297,492,079	303,870,905	96 136.476	26,021,376	252 795	....	426 281,552
1883	.	.....	267 582,087	65,689,954	....	333,272,041	336.323,084	98,809,20	28 692,179	280,667		464,105,133
1884	....	.....	267.582 087	65,689 954	.....	333,272,041	336,323 084	97 653,463	30,181,031	351 058	.....	464 508,636
1885	...	.....	277 370,864	71 882,514	.....	349,263,378	353,614,837	103,372 905	31,672,339	293 046	....	488,953,127
1886	....	.....	277 370 864	71,882 514	....	349 263.378	353,614,887	101 654 942	33 828,788	441 893	....	489.540.460
1887	.....	.....	271.768 734	77 445,043	.....	349,213,777	359 982,096	101,665 098	38 722,761	580 654	....	500 950 599
1888	.....	.....	271.768 734	77,445 043	.....	349 213,777	359 982,086	100,794 562	43,538 501	591.731	.....	504,901,880
1889	....	.....	272,857,509	85 755.427	....	358 612 936	374 753,312	103 564.136	43,590,410	658.819	....	522,567 477
1890	.....	....	272 857 509	85 755 427	.....	358 612,936	374,753.112	105,543,264	42,902 608	663,874	....	523,862 858
1891	....	.....	274 477 685	96 744 226	.....	371,221,911	376,181,276	109,745,691	44 798 174	673,385	....	531,368,526
1892	.....	....	274 477 685	96 744,226	.....	371,221,911	376,181 276	112,882,577	44,924 456	673,446	.....	534,661 755
1893	....		293 230,205	103 922,048	.....	397,152 253	408 053 626	112,816 334	44,987 839	672,172	....	566,539,971
1894		....	293 230,205	103,922 048	... .	397 152,253	408,053,626	106,865 954	45.063,784	659 984	.....	560,643 346
1895	....	....	302 689,731	103,227,185		405 916,916	413,970 588	100,493 479	44 521 225	665,532	....	559,650,824
1896	....	.. ....	302 689,731	103 227 185	....	405,916 916	413,970,588	96,775,721	44,532,125	706,115	.....	555,984,549

STATEMENT No. 37—CONTINUED.

Year.	Reported actual value per acre.	Adjusted actual value per acre.	Reported actual value of lands.	Reported actual value of town lots.	Exemptions for roads and home steads	Net reported taxable value of lands and town lots.	Net equalized taxable value of lands and town lots.	Taxable value of personal property	Taxable value of railroad property	Taxable value of telegraph and telephone properties.	Taxable value of express companies	Net equalized taxable value of state.
1897	$....	...	$ 303 330 148	$ 103 072,225	.....	$ 406 402,373	$ 414,223 421	$ 95,509,523	$ 44 ,494,024	$ 834,396	.....	$ 555 561 274
1898			303 330 148	103.072 225		406 402,373	411,556,521	88,084,467	44 606 794	930,638	....	545,179,720
1899	34 53	34.77	1 196 658 592	371 121 363	12 077,733	388,925 555	391 618 831	90 299 004	44 736,070	1,028 845	.....	526 589 060
1900	34.76	34.76	1 204,068,357	378 545,379	9,611 188	393,250,888	393 250,888	98 856 185	46 194 727	1,206 989	$ 244,970	539 787 596
1901	36.06	35.88	1 250,016,082	393,001 798	14 381,898	407 158,985	405,541,075	104 030 797	47 328 911	1,300 248	261,587	558,462,618
1902	36.20	36.20	1 251 912 936	403 995,070	15 151 865	410 189,783	410,189,783	109,168,678	51,570 242	1.545 803	365,885	572 840,391
1903	42.04	42.10	1 455.524 027	429 952,632	21 112,048	466,091 140	466,597 610	112 043 999	56 947,711	1 927,783	420,283	637 937.386
1904	42.36	42.36	1.467,675 804	437,650 806	19,371 365	471 488 811	471 488,811	110 171,711	58 053,770	2 294 115	436 151	642,445 336
1905	41.76	40.28	1,447 233 336	441,860,619	21,193,236	466 975 180	450 8 0 676	108,462.123	58,786,749	2 427,503	408,059	620 894 110
1906	40.47	40.47	1 402 330 285	438,785,969	17 629,811	455 871,611	455 871,611	112,882 114	63,044 617	2 578 412	357.068	634 733 822

NOTE—Telegraph and telephone companies were assessed by the executive council by virtue of sections 1330 and 1331 of the Code up to and including the assessment of 1899 and their taxes were paid into the state treasury direct, the levy being 3½ per cent that having been the average rate of taxation in the state for all purposes. Beginning with the assessment of 1900, the value of both telegraph and telephone and express companies' property was certified to the various county auditors by the auditor of state, the same having been valued by the executive council, in accordance with chapters 12 and 15 of the laws of the Twenty-eighth General Assembly. The values as certified are placed on the tax lists of the various counties and the taxes collected by the county treasurers, the same as taxes on all other classes of property beginning with the assessment of 1900 and each even numeral year thereafter new buildings erected the year prior are added to real estate.

STATEMENT No. 38.

Showing the number of live stock, the assessed total taxable value of the same, for a period of thirty-seven years.

Year.	Number of cattle.	Taxable value of cattle.	Number of horses.	Taxable value of horses	Number of mules.	Taxable value of mules.	Number of sheep	Taxable value of sheep	Number of swine over six months.	Taxable value of swine.	Number of goats	Taxable value of goats	Total taxable value for each year.
1870	867,904	$ 1,170,564	449 328	$ 19 172,050	44,636	$ 1.719,873	860 717	$ 539 872	689 382	$ 2 133 000	.....	...	$ 34 785.366
1871	659,600	12 832.840	498,990	19 944.269	30 254	1,518,159	557 161	378 741	1 008 671	2 583 681		.....	36 257 690
1872	1,065 863	11.827,827	543,486	19 041.091	32,555	1.464 194	516 160	555 551	1 244 085	2 521 595	..		35 371 857
1873	1 178 013	12 98 807	551 062	18 936 037	32 010	1 357,478	523 089	572 438	1 460 734	2 723 596	.		36 521 34
1874	1,222 102	14 598 453	558 820	19.754 401	33,369	1 392,824	470 309	510 073	1,299 302	2 60 756	....	....	38 856 507
1875	1 436 459	15.868.884	598.972	19 810.125	36,673	1,495 225	396 467	482 208	1 380 914	3 276 342	.	...	40 922 784
1876	1 508 813	16 446 016	638 600	20.705 572	41,172	1,669 014	373.616	415,921	1 363.129	3.587 242	....	...	42 828.766
1877	1 452 546	14 898 841	659 385	20,100 263	42.887	1,610 153	318 439	345 827	1 654,708	3 899 301	....	....	40 914.386
1878	1,461,256	14,757,563	618 790	20 329 705	44,489	1.634 918	288 228	290 520	2 250 300	4 407 750	.....	.....	41 417 451
1879	1 528,109	15 589.508	673 055	19 671 807	42 662	1 583 194	301 752	333.905	2 343 220	3.475 233		...	40 650.482
1880	1 757 688	18 426 852	692 805	20 290 490	43 82	1 581 336	349,359	457 967	2.460 393	4,727 642	.....		45 484 287
1881	1 962 992	20 650 855	706.646	21 058 830	43 634	1.598 874	436.581	546 993	2 219 402	4 479 860	.....	.....	48 372 911
1882	2 1 6 852	21 996 899	742 321	22 653.463	45 867	1 719 661	438 407	562 712	2 069.847	4 213 137	...	.....	51 145 872
1883	2 157 745	22,862 204	779.667	23 594 601	45 833	1 702 132	401 429	479 237	1.895 044	4 074 265		.....	52 732 439
1884	2 050,261	21 536 355	777.152	24 089.838	43.173	1 648.164	359 671	422 582	1 846,540	3 673 949	.... .	...	51 300 888
1885	2 210 574	24 493 381	797 152	25 157 209	42 683	1 539 792	355 919	385 871	2 478 361	4.740 548	....	....	56 016 801
1886	2 460 505	25 003 742	820 933	24 766 628	42 328	1 46 939	310 005	308.969	2 288 071	3 542 434		....	55 101 712
1887	2.741.875	24 760.934	859 815	24 960 162	41 255	1 374 804	271 235	277 489	1 825 353	2 852 590	.....	.....	54 234.119
1888	2 909 067	23 428 697	907,410	25 709.710	41 207	1 328 921	244 453	243 166	1 934 143	3 563 846	.....		54 274 340
1889	3 110 9 6	23.970 341	966 455	26.879 110	41 134	1,274 476	256 166	272 659	2 237 359	4.601 694		.. ..	57.001 280
1890	141 445	22 342 478	1 032 436	27 324 838	41 521	1 195 696	280 050	331 184	2.850 046	4 699 893	....		55 894 089
1891	3 209 005	21 645 501	1 096 684	28 104 907	39 154	1 075 328	353.6 0	470,947	3 253 251	4 912 655	...		55 209 33
1892	3 185 064	21 366 815	1,168 483	28.160 334	38 010	975 880	373 854	496 076	2 719 997	4 208 329	.....	.....	55,207 434
1893	2.852 375	19 925.539	1 212 750	26 285 029	35 895	856 012	436 367	595 202	2 209 794	4 721 201	... .	....	52 382.983
1894	2 667 624	19 357 164	1,241 769	21 142 271	36 634	693 388	421 474	416 265	2 657 632	5 373 152	..		46 982 240
1895	3 273 525	16 227 558	1.205 437	16 372 989	35 904	555,071	345 067	305 248	2 895 316	4.766 315	.... .	.	38 228 141
1896	2 262 984	17 313 372	1 202.194	15 290 854	38 359	544 404	318,494	300 816	2 855 709	4 726 709	....	.....	38 76 155
1897	2.334 562	18 993 927	1 137 009	13 434.649	38 843	504.105	343 077	332 828	5.895 277	4 542 937	...	.....	37 808 446
1898	2 721 548	18 694 803	1 115 546	9 968 793	41 492	389 390	558 305	478 703	3.235 512	3 851 827	.....	.....	33 383.516
1899	3 004 892	20 912.050	1 061 733	10.153.935	39 197	402 868	778 531	673 519	3 517 366	3 930 370			3 072 742
1900	3 385 811	24 029 50	1 078 919	12 172 228	41 187	514 667	727 689	656 076	3 534 843	4 551 2 3	10 869	7 996	41 931 721
1901	3 620 642	23 215 867	1 108 671	13.373 557	41 855	582 541	841 324	698 554	3 705 234	5 460 375	13 072	10 139	43 340 933
1902	3 532 357	20 374 966	1 118 905	14 430 830	43.252	668 919	612 779	436 425	3 666 376	5 986 770	14.689	10 243	41 908 103
1903	3 748 441	21 476 544	1 096 954	15 070 481	43 053	713 269	526 580	359 465	3 709 621	6 219 557	14 175	8 700	43 848 016
1904	3 526 026	18 477.141	1 097 873	15 490 580	41 884	708 544	463 493	314 668	3 93 117	5 090 667	12 189	7 916	40 089 516
1905	3 512 515	17 909 710	1,088 202	15 650 563	39 914	672 580	474.841	350 364	4 030 1 3	5 269 324	13 569	9 153	39 861 694
1906	3,543.220	18,387,900	1 081,783	16,806 870	37,984	702,842	538 096	463 272	4,232 902	5,969,447	12,363	8,186	42,339,017

STATEMENT No. 38—CONTINUED.

Average taxable values derived from the foregoing.

Year.	Cattle.	Horses	Mules.	Sheep.	Swine.	Goats.
1870	$ 12.87	$ 42 67	$ 38 53	$ .63	$ 3.09	$ ..
1871	13 37	39 97	50.18	68	2.56	...
1872	11.10	35.04	45.01	1.00	2 03	.....
1873	10.98	34.33	42 41	1.09	1.86	....
1874	11.04	35.35	41 80	1.08	2 00	....
1875	11 01	33 35	40 77	1 22	2.37	..
1876	10.90	32.42	40 54	1 11	2 63	...
1877	10 26	30.48	38.94	1.09	2.36	....
1878	10.90	29.05	36 75	1.01	1 91	.....
1879	10.20	29 23	37.11	1.10	1 50	.....
1880	10 48	29 33	36 62	1.30	1 92	...
1881	10 52	29 80	36 59	1 25	2 02	....
1882	10.44	30 52	37.47	1 28	2 08	...
1883	10 60	30 06	37.14	1.19	2.15	.....
1884	10.41	31.00	37 25	1.17	1 97	.....
1885	10 97	31 56	36.07	1.08	1 71	
1886	10 16	30.18	34 54	99	1.58	.....
1887	9.03	29 04	33.32	1.02	1 56	.....
1888	8 05	28.33	32 24	99	1 84	...
1889	7 70	27.81	30.80	1.06	2 06	.. ....
1890	7 11	26 46	28 80	1 18	1 64	.. ..
1891	6.74	25 64	27 46	1 33	1 39	.....
1892	6.70	24 10	25 67	1.35	1 55	
1893	6.99	21 67	23 85	1.36	2.14	.....
1894	7 25	17.04	18.93	.99	2 02	.....
1895	4 96	13 58	15 43	.88	1 65	.....
1896	7 65	12 72	14 19	.94	1 66	.....
1897	8 13	11 81	12 97	.97	1.56	.....
1898	6 87	8 94	9 39	.86	1 9	.....
1899	6 96	9.56	10.26	.87	1 19	.....
1900	7 09	11.27	12.31	.90	1 28	.74
1901	6.41	12.06	13 92	.83	1.47	.78
1902	5 77	12 90	15.46	.70	1.63	.70
1903	5 73	13 74	16 57	.68	1.68	.72
1904	5 24	14.11	16 94	.68	1 30	.65
1905	5 09	14 36	16 86	.74	1 30	.67
1906	5 19	15 53	18 08	.86	1 41	.66

STATEMENT No. 39.

Showing the total taxable value of all property together with amount of state and local taxes levied in the several counties for the year 1905 as reported to this office by the several county auditors, in compliance with section 1388 of the code.

Counties.	Taxable value of land 1905.	Taxable value of town lots.	Taxable value of personal property.	Taxable value of railroad property.	Taxable value of telegraph and telephone property.	Taxable value of express property.	Taxable value of counties.	Exemptions for roads and homesteads	Net taxable value of all property.
Adair	$ 3 190 839	$ 304.613	$ 783 453	$ 196 616	$ 21 575	$ 1 534	$ 4 500 630	$ 29.662	$ 4.470.968
Adams	2,636 162	236 760	641.952	382 574	12 258	1.194	3 910,900	1 534	3,909.366
Allamakee	2 420 568	455,654	715 748	320,508	12,534	2,582	3 927 594	21.666	3 905.928
Appanoose	2 538,612	765 336	871 997	761 493	24 470	5 485	4.967 393	219 900	4,747,493
Audubon	2,890,527	279 062	741,812	106 885	11 412	1 188	4 030 886	9 619	4 021 267
Benton	5,892 542	894,665	1.495 892	890.274	34 197	3 793	9 211 363	...	9.211 363
Black Hawk	4 244 901	3,416,266	1,907 526	773 645	25,123	5,367	10 372,828	45 920	10 326 908
Boone	4 042 046	1,076 810	992,577	796 661	26 366	4 949	6 939,409	38 406	6 901 003
Bremer	2,863,171	684 823	983,167	329,133	13,481	3 560	4 877.335	108,926	4 768,409
Buchanan	3 472 907	736,047	1,089 920	405 938	20 889	2.708	5 728,409	35.968	5 692.441
Buena Vista	3 836,226	605 658	792,142	506,691	18,181	4 084	5 762 973	..	5,762 973
Butler	3 741,662	593,338	990.814	617.904	21 925	4 460	5,970 103	30 953	5 939,150
Calhoun	3,952 673	566 653	674 083	678,897	32 107	6,549	5 910 962	57,094	5.853,868
Carroll	4.335 224	646 178	774 907	932 001	22 009	5,460	6,715,779	..	6,715,779
Cass	3,845 551	798.799	932,392	429 350	24 880	2.525	6 033 497	101,522	5,931 975
Cedar	4 430,733	708 455	1 541,484	706 658	34 005	3 819	7 425 154	16,201	7 408 953
Cerro Gordo	3 424 227	1,590 935	882 158	717,815	23 588	5 290	6.644,013	24 033	6,619,980
Cherokee	3 864 042	570 676	846,072	328 938	21 475	2 574	5 633.777	107 709	5 526 068
Chickasaw	2 961 017	437 298	654 608	426 821	13.983	2 383	4 496 110	34.910	4 461 200
Clarke	2,146,897	331 215	644,067	445 733	10,422	1 856	3,580 190	27,194	3 552 996
Clay	3,187,670	419.957	543 672	489 310	16,941	4,419	4,661,969		4 661 969
Clayton	3 907 852	621,085	1 629,390	629,516	27 855	5 291	6,820 979	126.976	6 694,003
Clinton	4,912 053	2 229,580	2,033 455	1,351,260	40 045	8,250	10 574 643	49 103	10,525,540
Crawford	4 565 989	615 962	952 612	1 065 701	28,926	6 890	7 236 090	11 665	7.224 415
Dallas	4 518 390	815 073	1,220 818	691,273	27 550	4.220	7 277 324		7.277,324
Davis	2,512 185	255 464	756 152	373,408	16 316	2,616	3,916 141	29.241	3 886 900
Decatur	2,619,593	476,879	758,231	396,733	13 557	4 004	4 268,997	42.758	4,226,239

STATEMENT No. 39—CONTINUED

Counties.	Taxable value of land 1905.	Taxable value of town lots.	Taxable value of personal property.	Taxable value of railroad property.	Taxable value of telegraph and telephone property.	Taxable value of express property.	Taxable value of counties.	Exemptions for roads and homesteads.	Net taxable value of all property.
Delaware	$ 3 559 270	$ 484 985	$ 872 909	$ 592 795	$ 24,729	$ 4 555	$ 5 539 244	....	$ 5 539 244
Des Moines	2,529,232	2,629 500	1 778,047	549 881	25 013	2,448	7,514 121	$ 42 909	7 471.212
Dickinson	1 955 407	408 157	360 599	200 233	7,431	2,005	2 933 832	48 614	2.885.218
Dubuque	3 551 891	5 905 885	2 714 222	780 753	37 646	20,176	13 010,573	97 184	12 913 389
Emmet	2,103,872	491 200	407,316	278 284	7,623	3,050	3 291 345	52 501	3 238 844
Fayette	4,188.402	828.766	1 20· 389	585,676	30 268	5 326	6.846 727	44.965	6 801 762
Floyd	3 131 637	688 723	818 970	407.316	18 546	2,675	5.067 867	..	5,067 867
Franklin	3,887 742	372,061	682,082	367 736	25 045	3,201	5 337,867	22.659	5,315,208
Fremont	3,313 624	467 023	869 292	432 377	23,150	2,728	5 108 194	28 007	5,080,187
Greene	2,577,557	1 742,260	750,910	550,723	20,793	3 094	5,645,337		5 45,337
Grundy	3 817 882	315 208	907 320	346 205	14 948	2 782	5 434 345	21 049	5 413 296
Guthrie	3 538 135	528 372	907 185	512 404	18 350	2,·10	5,507 256	110 693	5 396 558
Hamilton	3 817 402	700,108	34,173	529,333	21 110	3 666	5.905 792		5 905 792
Hancock	2,761 122	455 609	428,694	506.752	16 175	4,348	4,172 700	11,429	4 161,270
Hardin	4 072 403	896,620	1.146 252	743 629	28,535	6,319	6 92.758	35,508	6 857.252
Harrison	3 747 367	817 331	1.036,716	972 454	28 313	5 266	6 607.447	48.445	6 559.005
Henry	2 784 094	727 065	1 296 803	468 037	21 681	3 025	5.300 705		5 300.706
Howard	2 753.181	468 246	622 047	227 670	14 987	1 558	4 087 679	22,883	4.064.799
Humboldt	2 550 397	338.417	601 129	447 387	24 346	3.771	3 965 447	.. .	3 965 447
Ida	2.962 958	255.751	587.948	197 698	33 648	1 818	4 039 811	73 493	3 966 318
Iowa	3 677.088	383 186	1.317 048	443 025	23.080	2,317	5 845 744	27 453	5 818 298
Jackson	3 149 663	703 715	1.185 210	454 887	25 211	3 656	5 522 342	50 465	5 471 871
Jasper	5 210 374	1 075 905	1 730 6 0	843 342	39 019	5 997	8 904 717	56 369	8 848.341
Jefferson	2 520 053	629 498	1,007.348	699.579	19,996	3 512	4.879,986		4 879 987
Johnson	4,643,553	1,523,087	1,726,897	567,148	29,238	2 913	,492.775	31,155	8,461,620
Jones	3,823,186	621,061	1,305,875	518,596	25,353	3,954	6,298,025	.....	6,298,025
Keokuk	3 803.409	637 843	1 583 928	605 086	3 .435	6 165	6 667 566	...	6 667 566
Kossuth	5 868 091	613 754	823 986	727 505	19 748	6 181	7 059 265	.....	7 059 265
Lee	2 969 448	2.737 600	1 412 355	956.176	35 710	6,381	8 117 670	142 000	7 975 670
Linn	5 898 376	4 775,202	2 493 489	1.228 370	44 979	6 357	14 396 773	389 683	13 997 090
Louisa	2 528 838	405 679	849 669	518 124	22 070	3 820	4 328 192	47 757	4 280 435
Lucas	2,239 953	407 389	584.078	473 286	17 902	2.086	3,724 684	37,503	3,687 181

Lyon	3,898 183	347.574	566 690	503 484	16 166	4.627	4 835 724	.....	4,835 724
Madison	3 242 702	455 200	926 239	298 236	20 431	2 100	4 945 007	46.469	4 898 538
Mahaska	8 844 836	1 329 474	1,341 896	622 818	26 407	6 506	7 172 937	139.955	7,033,982
Marion	3,486 902	668 906	1,402.237	450.797	21 149	3.867	6 033,858		6 033,858
Marshall	4,396 244	1 736 578	1 112 638	1.068 241	25,694	6 981	8 360,446	59,343	8,301.103
Mills	2,900 421	425 285	989 734	745 867	17 784	3 731	5 082 822	24,246	5 058 576
Mitchell	2,711 074	443 542	884,740	271.588	20,240	3 138	4 317 822	20 331	4,296,991
Monona	3 222,615	387,168	646 815	597 576	21 847	4 979	4 881 000		4,881 000
Monroe	2,303 267	460 062	683 785	713 543	17 503	3 716	4 181 876	42 222	4 139,654
Montgomery	2 935 905	791 765	775 695	469 227	18 292	1.935	4 992 819	32 749	4 960 070
Muscatine	3 595,115	1 523 960	1,424 115	877 535	30 152	5 175	7,456 052	...	7,456 052
O'Brien	3 487 567	557 023	696 861	565 289	19 815	4 157	5,320 712	15,500	5 305.212
Osceola	2 108 421	241 386	302 815	388 403	8 787	2 377	3 052 189	...	3 052 189
Page	3 942 647	996 942	1,448 888	483 205	27 561	3 859	6 903 102	51 026	6 852 076
Palo Alto	2 765 594	428 601	537 569	408 195	14 233	3 008	4 157 200	12 779	4 144 421
Plymouth	5 026 005	690 955	966 897	722 590	27 927	4.042	7 428 416	16 196	7 412 220
Pocahontas	3 542 381	372 182	669 419	420 294	20.897	3 813	5 028 986	.....	5.028 986
Polk	4 926 090	12 525 890	3 976 490	1 431.390	81 580	8 430	22 949 860	142 100	22 807 760
Pottawattamie	6 943 418	3 278 704	2.251 445	1.707 601	57 055	7.881	14 246 104	52 17	14 193 933
Poweshiek	3 977 981	935 261	1 289 920	566 046	30 544	3 983	6.803.735	33 596	6 770 139
Ringgold	2 571 881	370.980	673 648	326 798	17 457	3 200	3 963 964	24 794	3 939 170
Sac	4 013 084	561 249	901.844	485 473	21 784	4.743	5 988 177	93 552	5 894 625
Scott	3.989 851	6 045 278	4 951 881	725 975	45 723	7.170	15 765 878	39 467	15 726 411
Shelby	3 536 075	365,731	864 361	563 855	26.585	3,835	5 360 442	89,011	5 271 431
Sioux	4 928 258	546.286	993 191	995 441	24 653	5,818	7 493 647	....	7,493 647
Story	4 294 981	935 017	1 216 369	948.915	28 354	5 912	7,469 548	.....	7 469,548
Tama	5,139 242	938.313	1,290.990	1 090 489	32 845	5 785	8 497 664	...	8 497 664
Taylor	3 163.595	525 933	921 611	238 595	14 887	2.430	4 867 051	51 503	4 815 548
Union	2 327 124	697 461	651 360	548 599	18.397	2 650	4 215.591	43 009	4 202 582
Van Buren	2 435 410	443 218	832 252	295 633	22 051	3 116	4 031 680	60 611	3 971 069
Wapello	2 365,467	2,089 522	1,199 978	8 3.274	32 935	4 518	6.545.694	286 814	6 258 880
Warren	3 670 185	626 335	1 203 108	406 241	21 172	3.950	5 930 991	...	5 930,991
Washington	3 958 697	874 738	1 604 684	647 190	28 822	5.266	7 119 397	36,396	7,083 001
Wayne	2 717 616	541.877	1 012.346	496 325	19 085	3.175	4 790 424	..	4 790 424
Webster	4,670 155	1,897.690	1 312.430	945 025	42 750	8 660	8 876 710	....	8.876 710
Winnebago	1.971 319	475 464	350 372	251 401	9 620	2 399	3 060 575	63,707	2 996 868
Winneshiek	3 874 773	644.139	1 123 399	416 135	21 085	3 314	6 082 845		6 082 845
Woodbury	4,449 071	5 063 295	1.978 519	906 836	39.167	6 250	12,443.138	94 171	12 348 967
Worth	2 166 168	194.744	452.750	306 668	15.521	2 566	3 138 417	50 818	3 087 599
Wright	3 921.237	543 489	623 895	583 810	29.028	5.320	5 706 789	387.113	5.319 676
Total	$ 348.811 402	$108 164 154	$108,666,055	$ 58 898,776	$ 2,408 133	$ 422.493	$ 627,361,013	$ 4,622 338	$ 622.738 675

STATEMENT No. 39—CONTINUED.

Counties.	General state tax 2 2-10 mills.	State University tax 1-5 mill.	State Agricultural col. tax 1-5 mill.	State Normal school tax 1-10 mill.	General county revenue.	Poll tax.	Dog tax.	Poor tax.	County road tax.
Adair	$ 14 307 09	$ 894.19	$ 894 19	$447 09	$ 22.354 84	$ 1 924 00	$ 1,040 50	$ 4,470 96	$ 4 470 96
Adams	12 509.97	781 87	781 87	390 94	23,456.20	1,565 00	644 50	4 300 30	3,909 37
Allamakee	12 498.97	781 19	781 19	390 59	17 576 68	2.254.50	958.50	3,905 93	3,905 93
Appanoose	15 191 98	949 50	949.50	474.75	37 979.94	2 040 00	1,020 50	4.747 49	2 373 74
Audubon	12 868 05	804.26	804 26	402 13	20.106 37	1 435 50	760 00		4,021 26
Benton	29 476 47	1,842 28	1,842.28	921 14	36.845 45	3 097 00	1.205 50	7,369 00	921 13
Black Hawk	33.051 53	2 071.97	2,071 97	1.035 97	36 261 0	3.998 50	980 50	10 359 85	10 359 85
Boone	22 083.21	1,380 20	1 380.20	690 10	27 604 01	3.228.00	933.00	6.901 00	6 901 00
Bremer	15,258 90	953.69	953.69	476 85	14 305 21	1,883.00	841 50	4,768 39	4,768 39
Buchanan	18,215 82	1.138 53	1.138 52	569 28	22.769 75	2 424 50	789 50	5 692 45	5 692 47
Buena Vista	18 441 52	1,152 62	1.152 62	576 29	24 204.50	1 834 50	835 50	5 762 98	5,762 98
Butler	19 005 28	1.187.83	1,187.83	593.91	26 726 17	2 186 50	993 00	5 939 15	5.939 15
Calhoun	18,896.80	1,180 88	1 180.88	590.41	30 707 27	2 010.50	784 00	5 905 22	5,905.22
Carroll	21 489 92	1 342 99	1,342 99	671 39	31.577 67	2.107 00	1.145 50	6 715 65	6,715 65
Cass	18 982 32	1,186 39	1 186 39	593 19	32.032.46	2.455 00	996.50	5.932 08	5.932 08
Cedar	23 708 64	1 481 79	1.481 79	740.89	18 522.38	2 419 50	901 50	7.408.95	7.408 95
Cerro Gordo	21 183 94	1 324.00	1,324 00	662 00	29 789.92	2,548.50	754 50	6.619 99	6 619.99
Cherokee	17 683 42	1,105.21	1.105.21	552 60	23 209 48	1.722 50	772.50	5.526.07	5,526 07
Chickasaw	14 275 84	892 24	892 24	446 12	17 848.57	1.719 00	788.50	1.784 86	4.462 14
Clarke	11 369.73	710.62	710 62	355 30	21 289.85	1 491 00	648.00	1,774 17	3,548.34
Clay	14 918.30	932 39	932 39	466 20	17.249 29	1 600.00	678 00	4 662 01	4 662 01
Clayton	21 420 81	1.338 80	1 338 80	669 40	26 105 79	3 323 00	1.508 50	6 693.88	3,346.89
Clinton	33.681 73	2.105 11	2,105 11	1,052 55	29 472 51	4 572 50	1 184 50	10 525 54	6 786 09
Crawford	23 118.16	1.444 88	1,444 88	722.46	25 285.42	2 306 00	1,033 50	3 612 23	7,224.45
Dallas	23 287 44	1,455 46	1 455 46	727 73	36 386 62	2 834 50	987 50	7.277.32	7 277.32
Davis	12 438 08	777.38	777 38	388 69	23.321.40	1 828 50	1,011 00	3 886 90	3 886 90
Decatur	13.523 96	845 25	845 25	422 62	25,357 43	2 079 50	844 50	4.226 23	4 226 23
Delaware	17 725 40	1 107 66	1.107 66	553 74	22 164 53	2 248 00	896 00	5.539 07	5.539.07
Des Moines	23 907 88	1 494.22	1,494.22	747 12	29 884.85	2 7 0 00	843 50	20.884 85	5,883.54
Dickinson	9 232 70	577 04	577 04	288 52	20 196.53	962 50	422.00	2 885.22	2 885.22
Dubuque	41 324 02	2,582 75	2.582 75	1.291 38	51 655 04	6 415.50	1,275 50	12 913 76	12 913 76
Emmet	10 364 30	647 76	647.76	323 88	20.708.65	1 039 50	474 50	3 236 83	3 236 83
Fayette	21.765 64	1,360 35	1 360.35	680.18	31,958 49	3.477 50	1,121.00	6 801 78	5,441.41

Floyd	16,217 16	1,013 58	1,013 58	506 79	17 737.59	2,103 00	697 50	5,067.87	5,067 87
Franklin	17 008.61	1,063.04	1,063 07	531 46	31 891 23	1 586 00	871.50	5 315.26	5 315.22
Fremont	16,256 60	1,016 04	1,016 04	508 02	27 941 05	2,041.00	793 00	5.080.20	5 080.20
Greene	18 065 00	1,129 05	1.129 08	564 52	28 226.69	1 809 00	629.00	5 645.30	5,645 28
Grundy	17 322.54	1,082 67	1.082 67	541 36	18,946.56	1,578 50	793 00	2 706 62	5 4 3.29
Guthrie	17 268 98	1 079 31	1.079 31	539 65	24.821.20	2 056 00	979 50	5 396.56	5 396 56
Hamilton	18 898 55	1,181 16	1,181.16	590 59	29 528 96	2,234.00	624 00	3 543 44	5,905.80
Hancock	13 316 06	832.25	832 25	416.12	20 806 57	1.322.50	802 00	4 161 27	4,161 27
Hardin	21 948.20	1,371 46	1 371 46	685.70	20.571 76	2,668.00	938 50	2 742.90	6 857 27
Harrison	21,000 51	1.312 50	1,312 50	656 24	34 781.73	3 014 50	1,126 00	6.562 58	6 562 59
Henry	16.962 74	1,060 09	1 060 09	530 10	31.801 56	2 314 00	824 00	5.300.85	5,300.85
Howard	13,007.35	812.96	812 96	406 48	16.262.93	1 614 50	655 00	1 219 43	4 064.80
Humboldt	12,689 43	793 09	793 09	396 54	15 861 79	1 282 50	545 00	5 948 7	3.965 45
Ida	12 692 21	793 26	793.26	396 63	15,865 27	....	556 00	3 966 31	1,983 15
Iowa	18,618 53	1,163.65	1.163 65	581.83	32 000 60	2,156 00	851 50	5 818 29	2 909.14
Jackson	17 510 01	1,094.38	1 094.38	547.19	19.151 58	2,570.00	1,002 00	5,471 88	5 471 86
Jasper	28 311 52	1.769.47	1,769.47	884.73	19 906.55	3.648 00	1 341.00	8 847.34	8 847 34
Jefferson	15 615 86	976 00	976 00	488 00	24.399 78	2,047 50	835 50	4.879 95	16 730 16
Johnson	27,078 03	1,692 37	1,692 37	846 21	32, 57 37	2 978 00	1 158.50	15 228.28	...
Jones	20 153 68	1,259 61	1,259 60	629 80	18,894 08	2.442 00	881 00	6 298.03	6,298 02
Keokuk	21 336.59	1,333 61	1 333 61	666.76	25,337 55	2.953 00	1,327.50	5.334 20	667 02
Kossuth	22 589 64	1,411.93	1 411.93	705 95	17.648.20	2 394 50	1.388 00	7 059 22	7 059.22
Lee	25,522 24	1 595.14	1.595 14	797 58	75 769.17	3.044 50	1,093.00	7.975.70	7 975 70
Linn	44,789 32	2 799 32	2,799.32	1,399.66	65 084 49	6,740 50	2 203.50	9.097 83	2.799.33
Louisa	13,697.39	856 09	856 09	429 04	21,404.5	1 629 50	597 50	1 070.22	1.070.22
Lucas	11,799 00	737 41	737 41	368 71	25 810.31	1,741 00	721.50	3 697 18	1.843 60
Lyon	15,464 02	966.50	966.50	483 25	16.913 77	.....	537.00	2 416.25	4 832.50
Madison	15 675 33	979 73	979 73	489.91	26 942 31	2 184 50	957 50	4,898 56	4 898 56
Mahaska	22 508 4	1 406.79	1 406.79	703 40	49.011 79	3 695.50	1 443.00	7,001 54	..
Marion	19,308.35	1 206 77	1.206.77	603.39	29 524.92	3.030.50	1 036 00	6 033 85	603.38
Marshall	26 564 53	1 660 35	1 660 35	830 19	29 054 65	3 120 50	1 302.50	8.301.45	830 19
Mills	16,187 44	1,011 72	1 011.72	505 86	25 292.88	1 764.00	841 00	2 529.29	2,222.28
Mitchell	13 750.33	859 42	859.42	429.69	23 633 44	1 844.50	806 00	...	859 42
Monona	15 620 97	976 32	976 32	488 16	26 897.19	1.840 00	812.50	....	4 881 55
Monroe	13 246 89	827.93	827 93	413 96	33 117 23	3 106.00	1 175.50	4,139.65	4 139 65
Montgomery	15.872 23	992 01	992.01	496 00	29 757 59	2,015 00	670.00	3 968 31	4 960.03
Muscatine	23 859.36	1.491.21	1 491.21	745.60	24 604 97	3,060.50	814.00	11 184.07	2.689 80
O'Brien	16,976.68	1,061 04	1,061.04	530 52	15.915 63	1,908.50	906.00	2 652.60	5 305.21
Osceola	9 767 00	610.43	610 43	305 21	23.501.85	975.00	588.00	915.66	3 052.19
Page	21,926 64	1,370.41	1,370 41	685.20	27 408.30	3,044.50	1 159.50	6,852.07	6.852.07
Palo Alto	13 262.18	828 85	828 85	414.42	20 722 12	822.25	858.50	4 144.42	4 144.42
Plymouth	23 719.11	1 482.45	1,482.44	741.23	18.530 55	2 382 50	1,382.00	2 964 88	1 482.39
Pocahontas	16 092 76	1.005 80	1 005.80	502 90	25.144.93	2.014.50	862 50	1 005.80	5.028 99
Polk	72 984 83	4 561 55	4 561.55	2 280.77	98.088 70	11.315.50	2 823 50	22 807 76	22 807 76
Pottawattamie	45.420.58	2 838.78	2 038.78	1,419 39	56.747.10	4,147.50	1,623.50	10 640 60	14 186 78
Poweshiek	21 664.58	1,354.05	1,354 05	677.03	20.310.67	2 499.50	873.00	.....	3 385.10
Ringgold	12 605.34	787.84	787 8	393 92	22.000.36	1,717.50	636.50	...	3,928 64
Sac	18,862.80	1,178 92	1,178.92	589 46	23.578.33	1 907 00	923 50	.....	5 894 52
Scott	50 324.52	3.145.28	3 145 28	1,572 64	39 316.03	4,242 00	2.003.00	15 726.41	5 947.71
Shelby	16,868.58	1,054 29	1 054.29	527.14	26,357.15	1,964.00	755.50	1,581.45	5,271.43

STATEMENT No. 39—CONTINUED.

Counties.	General state tax 3 2-10 mills.	State University tax 1-5 mill.	State Agricultural col. tax 1-5 mill.	State Normal school tax 1-10 mill.	General county revenue.	Poll tax.	Dog tax.	Poor tax.	County road tax.
Adair	$ 14 307 09	$ 894.19	$ 894 19	$447 09	$ 22.354 84	$ 1 924 00	$ 1,040 50	$ 4,470 96	$ 4 470 96
Adams	12 509.97	781 87	781 87	390 94	23.456.20	1,565 00	644 50	4 300 30	3,909 37
Allamakee	12 498.97	781 19	781 19	390 59	17 576 68	2.254.50	958.50	3,905 93	3,905 93
Appanoose	15 191 98	949 50	919.50	474.75	37 979.94	2 040 00	1,020 50	4,747 49	2 373 74
Audubon	12 868 05	804.26	804 26	402 13	20.106 37	1 435 50	760 00		4,021 26
Benton	29 476 47	1,842 28	1,842.28	921 14	36.845 45	3 097 00	1.205 50	7.369 00	921 13
Black Hawk	33.051 53	2 071.97	2,071 97	1.035 97	36 261 0	3.998 50	980 50	10 359 85	10 359 85
Boone	22 083.21	1,380 20	1 380.20	690 10	27 604 01	3.228.00	933.00	6.901 00	6 901 00
Bremer	15,258 90	953.69	953.69	476 85	14 305 21	1.883.00	841 50	4.768 39	4,768 39
Buchanan	18.215 82	1.138 53	1.138 52	569 28	22.769 75	2 424 50	789 50	5 692 45	5 692 47
Buena Vista	18 441 52	1,152 62	1.152 62	576 29	24 204.50	1 834 50	835 50	5 762 98	5,762 98
Butler	19 005 28	1.187.83	1,187.83	593.91	26 726 17	2 186 50	993 00	5.939 15	5.939 15
Calhoun	18,896.80	1,180 88	1 180.88	590.41	30 707 27	2 010.50	784 00	5 905 22	5,905.22
Carroll	21 489 92	1 342 99	1,342 99	671 39	31.577 67	2.107 00	1,145 50	6 715 65	6,715 65
Cass	18 982 32	1,186 39	1 186 39	593 19	32.032.46	2.455 00	996.50	5,932 08	5.932 08
Cedar	23 708 64	1.481 79	1.481 79	740.89	18 522.38	2 419 50	901 50	7.408.95	7.408 95
Cerro Gordo	21 183 94	1 324.00	1,324.00	662 00	29 789.92	2.548.50	754 50	6.619 99	6 619.99
Cherokee	17 683 42	1,105.21	1,105.21	552 60	23 209 48	1 722 50	772.50	5.526.07	5,526 07
Chickasaw	14 275 84	892 24	892 24	446 12	17 848.57	1.719 00	788.50	1.784 86	4.462 14
Clarke	11 369.73	710.62	710 62	355 30	21 289.85	1 491 00	648.00	1,774 17	3,548.34
Clay	14 918.30	932 39	932 39	466 20	17.249 29	1 600.00	678 00	4 662 01	4 662 01
Clayton	21 420 81	1,338 80	1 338 80	669 40	26 105 79	3 323 00	1.508 50	6 693.88	3,346.89
Clinton	33.681 73	2.105 11	2,105 11	1,052 55	29 472 51	4 572 50	1 184 50	10 525 54	6 786 09
Crawford	23 118.16	1.444 88	1,444 88	722.46	25 285.42	2 306 00	1,033 50	3 612 23	7,224.45
Dallas	23 287 44	1,455 46	1 455 46	727 73	36 386 62	2 834 50	987 50	7.277.32	7 277.32
Davis	12 438 08	777.38	777 38	388 69	23.321.40	1 828 50	1.011 00	3 886 90	3 886 90
Decatur	13.523 96	845 25	845 25	422 62	25,357 43	2 079 50	844 50	4.226 23	4 226 23
Delaware	17 725 40	1 107 66	1.107 66	553 74	22 164 53	2 248 00	896 00	5.539 07	5.539.07
Des Moines	23 907 88	1 494.22	1.494 22	747 12	29 884.85	2 7 0 00	843 50	20.884 85	3,883.54
Dickinson	9 232 70	577 04	577 04	288 52	20 196.53	962 50	422.00	2 885.22	2 885.22
Dubuque	41 324 02	2,582 75	2.582 75	1.291 38	51 655 04	6 415.50	1,275 50	12 913 76	12 913 76
Emmet	10 364 30	647 76	647.76	323 88	20.708.65	1 039 50	474 50	3 236 83	3 236 83
Fayette	21.765 64	1,360 35	1 360.35	680.18	31,958 49	3,477 50	1,121.00	6 801 78	5,441.41

Floyd	16,217 16	1.013 58	1.013 58	506 79	17 737.59	2.103 00	697 50	5,067.87	5,067 87
Franklin	17 008.61	1,063.04	1,063 07	531 46	31 891 23	1 586 00	871.50	5 315.26	5 315.22
Fremont	16,256 60	1.016 04	1,016 04	508 02	27 941 05	2.081.00	793 00	5.080.20	5 080.20
Greene	18 065 00	1,129 05	1.129 08	564 52	28 226.69	1 80.) 00	629.00	5 645.30	5,645 28
Grundy	17 322.54	1,082 67	1.082 67	541 36	18,946.56	1,578 50	703 00	2 706 62	5 4 3.29
Guthrie	17 268 98	1 079 31	1,079 31	539 65	24.821.20	2 056 00	979 50	5 396.56	5 396 56
Hamilton	18 898 55	1,181 16	1,181.16	590 59	29 528 96	2.234.00	624 00	3 543 44	5,905.80
Hancock	13 316 06	832.25	832 25	416.12	20 806 57	1.322.50	802 00	4 161 27	4,161 27
Hardin	21 943.20	1,371 46	1 371 46	685.70	20.571 76	2.668.00	938 50	2 742.90	6 857 27
Harrison	21,000 51	1.312 50	1,312 50	656 24	34 781.73	3 014 50	1,126 00	6.562 58	6 562 58
Henry	16,962 74	1,060 09	1 060 09	530 10	31.804 56	2 314 00	824 00	5.300 85	5,300.85
Howard	13,007.35	812.96	812 96	406 48	16.262.93	1 614 50	655 00	1 219 43	4 064.80
Humboldt	12,689 43	793 09	793 09	396 54	15 861 79	1 282 50	545 00	5 948 7	3.965 45
Ida	12 692 21	793 26	793.26	396 63	15,865 27	....	556 00	3 966 31	1,983 15
Iowa	18,618 53	1,163.65	1.163 65	581.83	32 000 60	2,156 00	851 50	5 818 29	2 909.14
Jackson	17 510 01	1,094.38	1 094.38	547.19	19,151 58	2.570.00	1,002 00	5,471 88	5 471 86
Jasper	28 311 52	1.769.47	1,769.47	884.73	19 906.55	3.648 00	1 341.00	8 847.34	8 847 34
Jefferson	15 615 86	976 00	976 00	488 00	24.399 78	2,047 50	835 50	4.879 95	16 730 16
Johnson	27,078 03	1,692 37	1,692 37	846 21	32, 57 37	2 978 00	1 158.50	15 228.28	...
Jones	20 153 68	1,259 61	1,259 60	629 80	18,894 08	2.442 00	881 00	6 298.03	6,298 02
Keokuk	21 336.59	1.333 61	1 333 61	666.76	25,337 55	2.953 00	1,327.50	5.334 20	667 02
Kossuth	22 589 64	1,411.93	1 411.93	705 95	17.648.20	2 394 50	1.388 00	7 059 22	7 059.22
Lee	25,522 24	1 595.14	1.595 14	797 58	75 769.17	3,044 50	1,083.00	7.975.70	7 975 70
Linn	44,789 32	2 799 32	2,799.32	1,399.66	65 084 49	6.740 50	2 203.50	9,097 83	2.799.33
Louisa	13,697.39	856 09	856 09	429 04	21,404.5	1 629 50	597 50	1 070.22	1.070.22
Lucas	11,799 00	737 41	737 41	368 71	25 810.31	1,741 00	721.50	3 697 18	1,843 60
Lyon	15,464 02	966.50	966.50	483 25	16.913 77	.....	837.00	2 416.25	4 832.50
Madison	15 675 33	979 73	979 73	489.91	26 942 31	2 184 50	957 50	4,898 56	4 898 56
Mahaska	22 508 4	1 406.79	1 406.79	703 40	49.011 79	3 695.50	1 443.00	7.001 54	...
Marion	19,308.35	1 206 77	1.206.77	603.39	29 524.92	3 030.50	1 036 00	6 033 85	603.38
Marshall	26 564 53	1 660 35	1 660 35	830 19	29 054 65	3 120 50	1 302.50	8.301.45	830 19
Mills	16,187 44	1.011 72	1 011.72	505 86	25 292.88	1 764.00	841 00	2 529.29	2,222.28
Mitchell	13 750.33	859 42	859.42	429.69	23 633 44	1 844.50	806 00	...	859 42
Monona	15 620 97	976 32	976 32	488 16	26 897.19	1.840 00	812.50	....	4 881 55
Monroe	13 246 89	827.93	827 93	413 96	33 117 23	3 106.00	1 175.50	4,139.65	4 139 65
Montgomery	15,872 23	992 01	992.01	496 00	29 757 59	2,015 00	670.00	3 968 31	4 960.03
Muscatine	23 859.36	1.491.21	1 491.21	745.60	24 604 97	3,060.50	814.00	11 184.07	2,689 80
O'Brien	16,976.68	1,061 04	1,061.04	530 52	15.915 63	1,908.50	906.00	2 652.60	5 305.21
Osceola	9 767 00	610.43	610 43	305 21	23,501.85	975.00	588.00	915.66	3 052.19
Page	21,926 64	1,370.41	1,370 41	685.20	27 408.30	3,044.50	1 159.50	6,852.07	6,852.07
Palo Alto	13 262.18	828 85	828 85	414.42	20 722 12	822.25	858.50	4 144.42	4 144.42
Plymouth	23 719.11	1 482.45	1,482.44	741.23	18,530 55	2 382 50	1,382.00	2 964 88	1 482.39
Pocahontas	16 092 76	1.005 80	1 005.80	502 90	25.144.93	2.014.50	862 50	1 005.80	5.028 99
Polk	72 984 83	4 561 55	4 561.55	2 280.77	98.088 70	11.315.50	2 823 50	22 807 76	22 807 76
Pottawattamie	45,420.58	2 838.78	2 038.78	1,419 39	56.747.10	4,147.50	1.623.50	10.640 60	14 186 78
Poweshiek	21 664.58	1,354.05	1,354 05	677.03	20.310.67	2 499.50	873.00	.....	3 385.10
Ringgold	12 605.34	787.84	787 8	393 92	22.000.36	1,717.50	636.50	...	3,928 64
Sac	18,862 80	1,178 92	1,178.92	589 46	23.578.33	1 907 00	923 50	.....	5 894 52
Scott	50 324.52	3.145.28	3 145 28	1,572 64	39 316.03	4,242 00	2,003.00	15 726.41	5 947.71
Shelby	16,868.58	1,054 29	1 054.29	527.14	26,357.15	1,964.00	755.50	1,581.45	5,271.43

STATEMENT No. 39 - CONTINUED.

Counties.	General state tax 8 2-10 mills.	State University tax 1-5 mill.	State Agricultural col. tax 1-5 mill.	State Normal school tax 1-10 mill.	General county revenue.	Poll tax.	Dog tax.	Poor tax.	County road tax.
Sioux	$ 23 977.65	$ 1.498 60	$ 1 498 60	$ 749.30	$ 22.504 05	$ 665 75	$ 1,155 00	$ 3.748 19	$ 7 494.35
Story	23 902 55	1 493 91	1 493.91	746 95	29 878 19	2 865.00	891.00	7 469 55	7,469.55
Tama	27.194.14	1,699 13	1 699 13	849.48	33 989.83	2 518.00	1 083 50	8 472.66	8 498.37
Taylor	15 409.75	963.11	963.11	481 55	24 076 36	2 116 50	654.00	4 815 25	4,815.25
Union	13.448.26	840.51	840 51	420.26	21 012 91	1 681 50	1.121.00	4 202.58	4 202.58
Van Buren	12 707.42	794.22	794.22	397 10	23 826.42	2 131 50	744.00	3 971 08	3 97 08
Wapello	20.028.42	1 251.78	1,251.78	625 89	25 034.30	4,689 00	1 334.50	6 258 68	6.258 68
Warren	18 979.17	1.186.19	1 186.19	593.10	34,186 21	2 383.00	1 042.00	5,941 00	1,482 74
Washington	22 662 94	1 416.43	1 416.43	708 21	28 328.65	2 527.00	953 00	7,082.16	7 082 16
Wayne	15.329.36	958 08	958.08	479.04	28 742.54	2 193.50	642 00		4 790 42
Webster	28 405.48	1,775 34	1 765 34	887 67	35 506 84	3 387.00	992.00	8.876.71	5.584 61
Winnebago	9 589 98	599 37	599.37	299.69	19 479.64	1 308 00	490 50	2 996.87	2 996.87
Winneshiek	19 465 11	1 216.56	1 216.56	608.28	22 506.53	2 698 00	973.50	6 082 85	6 082 85
Woodbury	39 516 42	2,469 77	2 469.77	1 234.88	49 396.38	5.669 00	1 919 00	12 348 82	12 348.92
Worth	9 880.31	617.52	617.52	308.76	18.527.43	1 140.50	473 00	3 087 81	3 087 81
Wright	17.022.96	1,063.94	1.063.94	531.97	26 598 05	....	605 50	5 319.20	5 319 21
Total	$1 992 982.28	$124.563.64	$124 563.67	$62 281 44	$2 763 496.24	$242 334.00	$95,461 50	$552 883.12	$518 535.71

STATEMENT No 39 —CONTINUED.

Counties.	Bridge tax.	Soldiers relief tax.	Court house tax.	Insane tax.	County school tax.	District school tax.	City tax except sewer, sidewalk, paving and mulct tax.	Township and delinquent road tax.	Special taxes except sewer, sidewalk, paving and mulct tax.	Total tax levied.
Adair	$ 17 883 87	$ 2 235 48	$.	$ 2.235.48	$ 4 470.96	$ 69,538.81	$ 8 477 98	$ 16.475.43	$ 1.128 36	$ 173 250 19
Adams	11.728 10	781.87	.....	3 909 37	3 909.37	53 306.15	9 034.11	14.313 10	....	145,322 09
Allamakee	15 623.71	..		7 821 85	3 905.93	47 465 91	11 020.06	13 144.65	1,116.52	143.152.11
Appanoose	14 242 48	1 424 24	9,494 98	4 747 49	4,747.49	78 890 00	39.486.71	16 574 00	.....	235,334.79
Audubon	18,095 62	804.26		2 010 61	4 021.26	56 765.38	9.891 39	14 215.08	247.73	147.253.16
Benton	13 817 05	921 14	46 056 81	7 369.09	9.211.36	94 853.11	30 323.03	26 244.30	761.97	313.078 11
Black Hawk	25 899.67	2.071.97	12 431 86	10 359 85	10.359.85	159 524 94	103 069 77	34,501 49	6 284.23	464 694 87
Boone	13 802 00	1 725.25	3 795 55	13 802.00	6 901 00	104 980 98	38 066.66	22 500 93	20 759 70	297 434 79
Bremer	14.305 21	1 907 02		7 152 59	4 768 39	54 450.92	17 407 16	14.739 65	262 86	159.203 42
Buchanan	22 769 75	569 26		5 692 47	5 692 46	78 905 99	22 198 00	17.804.59	917 49	212 980 83
Buena Vista	11 525 90	....	... ..	2 881 50	5 762 98	70,872 65	20 972 48	19 241 05	198 20	191 178 27
Butler	23 756 60	2 969 57		4 751 32	5 939.15	75.409.83	17 903 54	17,926.58	632.76	213 048.17
Calhoun	20,668.32	2 952.54	....	4,724 15	5 905.22	106.902 93	9 555 08	18 646.50	28 093 36	264.609 28
Carroll	26 862 83			2 014 41	6 715.65	91.133 00	9 489 74	23 544 83	4 171.64	237 040 86
Cass	23 727 87	2 965 92	... .	3 559.16	5 932 08	90 248 17	19.926 39	20 157 83		235 813 83
Cedar	22 226 85	740 89	.....	3 704.48	7 408 95	82 009 19	31.077 55	21 985.72		233 228.02
Cerro Gordo	26 479.92	1.985 95	9 930 00		6 619 99	111 242 66	42 354.28	18.490.73	42 272 63	330 203 00
Cherokee	22 101 27	1.657.82		4 420 85	5,526.07	73 183.38	21 547 22	17,183.34	490 55	203 316.56
Chickasaw.	17 848 57		4,462 14	5 354 58	4 462 14	51 198 18	10 010 43	14 551 08	1 335.32	152 331 95
Clarke	17 030 96	709 67		1 064 48	3 548 33	46 400 25	14 872 55	11 888.60	41 46	137 453 93
Clay	16.316 09	466.16	9,324.12	2 330.98	4 662 01	76 032.98	12 218 17	16.736 65	489.81	184.677 56
Clayton	20 081 63	669.38		16 734.72	6 693.88	82 022 02	11 186 93	20 369 37	1 983 12	225 498 92
Clinton	22 663 75	5 263 51	21,051 08	21 051 08	10 525 54	179 872 16	109.680.88	25 911 45	876.27	488 381 36
Crawford	28,897 65	2 167 28	7 224 43	5 057 05	5.779 57	95,742.67	16 596 77	23 936 59	752.27	252 346.26
Dallas	29 109 30	2.183 20	10 915 99	7,277 32	7.277.32	117 340 19	21.648 86	23,044 84	1.679 37	302 165 74
Davis	15 547 60	1 166 07		3 886 90	3 886 90	39 179 26	12.592.78	14 929 04	164 83	139 969 61
Decatur	16 904 95	845 25	...	4 226 23	4 226 23	59,111 67	6.873 58	15.150 78	1,532 88	161 242 54
Delaware	16 617 56	1,661.60	...	5 539 07	5 539 07	66 376 20	17 091 02	17 290 76	274 73	187.271 14
Des Moines	11 650.64	747 12	....	9,000 00	7,471 21	137 798 36	150 033 91	14 460.71	358 76	417 360 89
Dickinson	5 770 44		..	1 442 60	2 885.22	53.836.87	7 814 7	9 770 43	1 396 04	120 942 54
Dubuque	19 968 48	5.165 51	3 874.13	25 827 52	12.913 76	151 306 41	291 830 24	19 562 07	5 703 55	669.106 13
Emmet	9.710 54	323 67	.. ...	1 618.42	3.236 82	58 329 48	16 217 44	10 550 13	3,177 88	143 844.39
Fayette	23 806 26	2 040 52	..	6 801 78	6 801 78	93 028 43	24.033 06	21 498 57	4,792 66	256 769 76
Floyd	15 203 32	506.82		7 601 85	5 067 87	77 515 18	26 149 98	14 767.08		196 237 04
Franklin	17.540 16	1.594 48	... .	3,720 59	5 315 24	71,958 47	13 018 41	16 653 66	561.12	195,007.52

STATEMENT No 39 -CONTINUED

Counties.	Bridge tax.	Soldiers' relief tax.	Court house tax.	Insane tax.	County school tax.	District school tax.	City tax except sewer, sidewalk paving and mulct tax.	Township and delinquent road tax.	Special taxes except sewer, sidewalk, paving and mulct tax.	Total tax levied.
Fremont	$ 20 320 75	$ 2,540 10	.....	$ 6,604 26	$ 5,080 20	$ 77,263 73	$ 11 765 51	$ 17,467 23	$ 1,308.19	$ 202 122 12
Greene	16 936 03	1.129 04	....	4,516 30	5.645.31	78,069 04	14 464 41	19,725 18	9 677 38	213,005 61
Grundy	21 653.12	.....	.....	2 706 62	5.413.29	67,301.56	14.309 78	15,578 98	456 46	176,887.02
Guthrie	20 506 91	2 698 25	..	5 396.56	5 396 56	87,731 69	16,850.97	17,977.38	1,454.55	216.632.94
Hamilton	17 717 37	590.59		5.315.20	5,905 80	85 922.58	19.591 60	18,065 80	945.40	217 742.00
Hancock	12 483 86	2 080.60	.....	1,163 12	4,161 27	82,216.41	11,562.83	14.250.74	... ..	174.569 12
Hardin	20 571 76	2.742 90		6,857 27	6 857.27	99.548 24	31.074 87	19,373 04	.... .	246,175 60
Harrison	19 687 76	1 312 50	.....	6 562 58	6 562 58	117,651.98	22.866 29	22.059 03	751.60	273,783.46
Henry	15 902,32	1.060 26	.....	7,951.29	5.300 85	60,805.96	28 375.94	15,237.58	857 29	200,648.77
Howard	12,194.39	406 48		5 284 23	4 064,80	52,420 53	14,612 71	12,924 57	406 48	141 170 60
Humboldt	13,879 06	396 54		3 172 36	3,965 45	55.975 42	8.376 90	12,713.77	... .	140 754 61
Ida	11,898 95	396.63	.....	3,966 31	3 966 31	67.477 67	9 681 64	12,538.30	801 54	147,773 44
Iowa	24 436 81	1 163 65	....	1 163 65	5.818 29	71.129 22	15 288 49	19.543 16	1 036.78	204 847 24
Jackson	22.434 68	1,094 38		8 207 81	5,471 88	78,750 26	17 948 42	17,203 29		205.024 02
Jasper	30 965 72	2 211 83		7.077 88	8.847 34	111 429 02	48 173 38	31.322 29		315 353 88
Jefferson	14.639 87	1 463.98		4,879 95	4 879 95	56.969.82	9.608 14	2,037 89	21 995.80	183,424 15
Johnson	25 385 41	1,690.79	11 845.03	....	8 460.41	110 900 27	53,711 54	18,709 04	400 73	313,334.35
Jones	25 192 10	1 889.41	.....	6,298.03	6,298 02	71 678 49	17.727.23	17,615 66	8 147.40	212,962 16
Keokuk	20,003.63	.....	....	9,334.80	6 667 79	83,699 03	13 050 60	19,822.71	9 739 26	222,607 66
Kossuth	28 237.06	1 411.92	.....	7,059 22	7 059 22	129 655 29	16,148.43	24,020.65	6 274 82	281 535.20
Lee	22 794.97	3 190 28		31.902.81	7.975 70	105,894.72	1 3.968.99	15,696 78	12 839 30	449.631 72
Linn	37,435 36			6,998.33	13 996 66	238.490.40	256 181.34	26,741.27	1,402.26	718.958 89
Louisa	17 123.56		.....	3.424.71	4.280.89	56,592 86	9 823 65	13,416.71	2,034 02	148 295.96
Lucas	12 905 12	737.37		4,055.87	3 687.18	58,887.18	15.301.49	12,166 12	170 72	155 357.17
Lyon	19 330 03	966 50	14 497.52	3.866.00	4 832 50	88 099.58	12 407 38	15,749 69	...	202 628 99
Madison	17 144 98	1 469 59		4 898 56	4.898 56	71,172 43	12,293 67	17,421.67	2,256.40	189,561.99
Mahaska	21 005 09	2 800 45		14.003.30	7.001.54	110,941.48	49,234.87	23,823.58	41 683.22	357.681.08
Marion	22 928 66	603.38	6 033 85	7 844.01	6 033 85	89.412 65	28 338.96	20,528.37	1.881.94	246,109.60
Marshall	29 054 65	.....	...	12.452 18	.....	142,365.57	54.922.08	20 804.79	.	332 923.98
Mills	15.175 73	2 529.29	...	3,541 01	5,058 58	65,500.01	12,958.19	15,774.08	20.692.73	192,595.81
Mitchell	22 343 31	429 69	....	4,297 02	4.297.02	54,023.79	17 241 80	13 339.97	194.71	159 199 53
Monona	19 526 20	1 464 46	.....	4,881 55	4.881 55	89 908.94	6.075 00	16,566.47	3 875.51	199,672.69
Monroe	12 418 96	1 241.90	12 418 96	6 209.47	4.139 65	102,074.00	16.155.17	10,451 13	2,069.83	228,173 80
Montgomery	16 368 28	991 97		4 960.03	4 960.03	81,806.21	29.904.86	14,683.97	911 41	214.309.97
Muscatine	13,449 40	1 491.21	... .	9 692 86	7,456 05	111,419 65	102,274.07	16 048.33	968.38	332,740.54

O'Brien	13 263 08		12,201 94	2 122 08	5,205 21	95 213.34	12,971.02	15,858.00	570 13	208 816.97
Osceola	9 156 57	915.66	5 188.72	1 526 09	3.052 19	47,231 01	4 893.77	10,886 36	2,686.87	125.372 01
Page	27 408.30	3 426 04		10.278 11	6,852 07	96.483.83	41.777.70	21.712.25	437.37	279.044.87
Palo Alto	14 505 58	1 657 68	..	3 315 36	4 144.42	67,660 46	10 014.82	13 945.78		161 270.11
Plymouth	21 460 36	2 223.65		4 447 30	7 412.20	98 048.74	25 102 35	23.165 89	1 067 19	240 095 23
Pocahontas	20 115 94	502 89	.....	1 508.70	5 028.99	77,383 63	12.593 39	15 514 49	4 158.79	189,500.80
Polk	25.746 28	11.403 88	45 615 52	31 211.64	22 807.76	556 997.76	610 010.49	24.646.06	3.206.60	1,576 877.91
Pottawattamie	29,359 55	3 546 17		21 279.65	14 186 76	247 318.48	169,910.77	36 290.64	5,638.12	667 393 15
Powershiek	16 925 51	3 395.09		2 031 20	6 770 17	111,228 45	31,515.06	21 321 54	1.729.20	247 021.19
Ringgold	16 107 42	392 86	.....	1 964 32	3 928 64	60 102.41	4 948.50	13,767 28	11 664 37	155 733 74
Sac	17 683 87		...	4 715 58	5 894.52	84 148 71	21,122.93	18 216.19	447.53	206 342 78
Scott	17 843 13	3 145 28		25 162 26	15 726 41	247,013.11	282,764.40	19,134.15	2,348 26	738,559.87
Shelby	31 628 40		....	5 271 43	5 271 42	82 946 42	10 426 95	18 658.81	493 54	210.130 80
Sioux	14 988 70	748 78	....	5 246 04	7 494 35	119 961.50	18 880 00	19 463 38	740 22	250 814.46
Story	22 408 64	2 240.86	.....	7 469.55	7 469 55	101,135 90	30 803 12	22 259 35	481 89	270.479.47
Tama	29 740 48	3 387 98	....	5 080 92	8 472 66	103 886 52	32 814.98	25 586 75	2 420.98	297 395.51
Taylor	19 261 01	1 444 54	..	2 407.66	4 815 27	71,489 87	11 686 24	17.294 21	2 377 86	185 071.57
Union	23 114.20	1 260.77	..	4 202 58	4,202 58	78 562 45	27.540 40	12 297 83	3 387 65	202.388 57
Van Buren	11 913 20	1.191.32	11 913.20	3 971 06	3 971 06	48,824 78	12,626.08	12.180.44	329 12	156 257 30
Wapello	30 391 72	1 877 67	....	15 020.76	6 258 69	139 345 20	96 277 37	15,967.69	4 946.55	376 818 68
Warren	13 344 75	1.779 26	.....	4 448.25	5 931 00	86 032 11	15,878 94	18,785 82	1 212.91	214 382 64
Washington	28 328 65	3 541 08	....	5 665 72	7 082 16	87 030 09	39.569.13	21 027 45	1 445 03	265.866 29
Wayne	19 161 70			4 790 42	4 790.42	64,446.12	17 323.71	14 251 37	1 546.46	180 403 22
Webster	17.753 42	2 663.01	8 876 71	22 191 78	8 876 71	132 718 42	48 233.09	24 565.42	21 226 78	374 296.33
Winnebago	8,990 60	599 37	....	1 498 43	2 996 87	45,585 76	4 870 32	10 255 96	8,636 65	121,794 25
Winneshiek	24 331 38	608 28	12 165 70	9 124 27	6 082 85	67 918 41	17 613 50	19 599.64	1,206 41	219 491.18
Woodbury	22 950 80	2 469 54		13 583.67	12 348 91	309 021 97	224.638 84	19.100 24	..	731 486 13
Worth	12 351 24	308 80	3,087.81	3 087 81	3 087 81	42,515 73	6.535.33	10 902 92	104 66	119 722.77
Wright	15 957 57	1,329 82	2 669 59	3 993 37	5 319.21	92,705.97	24,006.88	16,993,24	24 167.33	244.667.75
Total	$ 1 923 431 81	$ 151 469 64	$ 285 075.64	$ 675 853.00	$ 612,994 26	$ 9 533.174 76	$ 4.233 291 60	$ 1,773.304 08	$ 396 330.64	326.061 977 08

STATEMENT No. 40.

Showing the number of Codes of 1897 sent by the secretary of state to the various county auditors; the number sold and the number distributed according to law by the county auditors up to Novomber 15, 1905, also the number on hand in the various counties on November 15, 1905, all of which is shown by the annual reports from the county auditors on file in the office of the auditor of state.

Counties	On hand Nov. 15, 1904.	Number copies sent	Number copies sold	Number copies distributed according to law.	Number copies on hand Nov 15, 1905.
Adair	6			4	2
Adams					
Allamakee	2	6	1	2	5
Appanoose		8	1	6	1
Audubon	7			1	6
Benton		6		2	4
Black Hawk	7	6	5	1	7
Boone	2				2
Bremer	4		1	3	
Buchanan	2	3	2	1	2
Buena Vista	4		1	2	1
Butler	1	5	1		5
Calhoun		6		5	1
Carroll		9	3	6	
Cass		4	1	3	
Cedar	5		1	2	2
Cerro Gordo	1	10	1	1	9
Cherokee					
Chickasaw	1	2		1	2
Clarke	3		1	1	1
Clay	2		1		1
Clayton	2	6	1	1	6
Clinton	8		1	5	2
Crawford	3	1	1	2	1
Dallas		6	1	2	3
Davis		6	3	3	
Decatur	3	6		5	4
Delaware	5			3	2
Des Moines	2	2			4
Dickinson	5			1	4
Dubuque	3	6		6	3
Emmet	5		1	3	1
Fayette	8	10	1	3	14
Floyd	1	5	1	3	3
Franklin	3	6	1	2	6
Fremont	1	2		3	
Greene	1	6	2	5	
Grundy	2		1		1
Guthrie	6	1		1	6
Hamilton	8			1	7
Hancock	1	6	1	2	4
Hardin	1	13	1	1	12
Harrison	7			4	3
Henry					
Howard	6	2			8

STATEMENT No. 40.—CONTINUED.

Counties	On hand Nov. 15, 1904	Number copies sent.	Number copies sold.	Number copies distributed according to law.	Number copies on hand Nov. 15, 1905.
Humboldt	3			1	2
Ida	1				1
Iowa	3	10	6	2	5
Jackson	3			1	2
Jasper		4		3	1
Jefferson	4		2	2	
Johnson	6	35	20	2	19
Jones	2		2		
Keokuk	2	6		7	1
Kossuth	1	6	2	1	4
Lee	4		4		
Linn	7	6	3	8	2
Louisa		5		3	2
Lucas	3		1	2	
Lyon	1	3		4	
Madison	6			2	4
Mahaska	4		1	2	1
Marion	1	7	3	1	4
Marshall	2			1	1
Mills	2	6		1	7
Mitchell	2		1	1	
Monona		12		4	8
Monroe	5		1	4	
Montgomery	5			2	3
Muscatine		7	1	4	2
O'Brien		5	2	1	2
Osceola	1	6		1	6
Page	5			2	3
Palo Alto	2		1	1	
Plymouth	2			2	
Pocahontas		10		4	6
Polk	1	10	9	2	
Pottawattamie	1	18	7	4	8
Poweshiek	1		1		
Ringgold		2		1	1
Sac		4			4
Scott	10		3	3	4
Shelby	3			2	1
Sioux	5			2	3
Story	2	3	2	3	
Tama	2	5	1	5	1
Taylor	2	4		6	
Union		14	4	6	4
Van Buren	3		1	1	1
Wapello		5	2	2	1
Warren	3				3
Washington	7			2	5
Wayne	17			5	12
Webster	6	6	4	4	4
Winnebago		12		3	9
Winneshiek	1	3	4		
Woodbury	2	20	7	9	6
Worth	3		1	1	1
Wright	1	6		3	4
Total	275	389	132	229	303

STATEMENT No. 41.

Showing Receipts and Discursements of General Revenue from July 1, 1893, to July 1, 1906.

	1893-1895.	1895-1897.	1897-1899	1899-1901	1901 1903	1903-1905	1905-1906
From state tax and interest from counties	$ 2,304 868 07	$ 2,782,433 64	$ 3,207,961.45	$ 3,136,642 61	$ 3,312,613.20	$ 3 843.238 43	$ 1,979,082 65
From counties for county patients in state inst.	712 179 98	775,735 94	812 820.97	793.703 90	871 747 10	1 077 613 08	500 981 76
From refunds and receipts from inst under B of C	39,765 96	46 056.87	146,870.47	183,546.30	163,347,90	187,302 28	109,964 35
From sale of laws	640 25	636 70	22 854.30	6,952 10	4 897 35	5,423 40	1 826 75
From insurance taxes.	241,123 05	246,565 84	304 468.09	382,165.22	475.484 12	555 172.28	299 909 87
From collateral inheritance tax	.....	.....	52 799.52	196 454 54	234 564 76	283,443 05	190.747 62
From taxes from tel'ph, telehone and express cos.	39 964.68	44,627 20	71,128 48	42,974 54	.....	.....	.....
From fees by auditor of state	63.311 50	72 456.00	85 493 75	95,516 75	91,588 75	124,287.97	74,832.08
From secretary of state.	17 91 .13	2 216 70	89 742.74	125 568 05	317.312.13	183,917 64	147.672.28
From clerk supreme court	4 373 60	4 999 60	6,095.40	7 514 66	7,296 55	6 743.50	2,924 10
From oil inspectors..	* 12.317 37	6 538 67	18 334 35	23 645 99	31 430 19	17 982 01	.....
From superint-ndent public instruction..	1.282.00	1 800.50	2 456.50	3 268.00	2 365 00	3 470 50	1 824.50
From U S. aid to Soldiers' Home	66,904.93	77.165 97	101,344.84	86 063.81	121,530 97	144.425 00	66 641 71
From sales by custodian of public property	1 6 05	96 80	30 39	88.36	506 19	4 259 60	1,426.10
From fees by dairy commissioner.	709 00	1,057 00	1.869 00	1 499.00	821.00	2 389 00	889.00
From fees by phar com., incl'ng itinerant phys lic.	9,394.00	6,677 90	20 450 00	26 838.71	33 964 00	59 703 56	87 171.50
From sale by geological reports	108 80	134 99	59 96	112.93	102.15	193 29	85.42
From miscellaneous refunds, etc	9 213 98	6 176 52	42 088 15	3, 48 71	14.127.85	35 360 12	10 619 78
From refund Spanish and civil war claims	.....	.....	91 824 43	.....	491 284 57	20 545.70	.....
From entomologist fees	.....	.....	707 50	1.166 25	1 450 50	1 636 50	818 50
From fees board state mine inspectors	.....	.....	.....	2.750.00	661,00	770 00	314 00
From fees board vet med examiners	.....	.....	.....	429 61	.....	1 063 00	1 085 00
From fees state board dental Examiners.	.....	.....	.....	.....	657 13	2 445 32	1,443 00
From fees board of health med ex and emb. dept	.....	.....	.....	.....	.....	6,075 87	7,634.00
From equipment car companies tax	.....	.....	.....	.....	.....	5.041 05	6,996 31
From interest on average daily deposit in banks	.....	.....	.....	.....	.....	26,460 22	19,416 87
From refunds on mileage, state officers & employees	.....	.....	.....	.....	.....	1,265 23	1,843 51
Total receipts	$3 524,254.35	$4 101,376.84	$5,079,403.20	$5,120 059 54	$6,177,855.50	$6,600 347 71	$3,466,150 66
Total disbursements	$3,677,047 36	$4,731,764.83	$4,196,494 93	$4.420 193 70	$5 760 188.04	$6.829,690 94	$3 856 870.84

*Oil inspectors fees are included in Secretary of state fees since 1905

STATEMENT No. 42.

Showing Summary of Disbursements for, Receipts from, and Net Costs of Institutions under the Board of Control, for the year ending June 30, 1906.

Name of Institution and Location.	Support.	Contingent and repair.	New Buildings, furniture and fixtures.	Repairing old buildings.	Books, periodicals and lectures.	New improvements other than new buil ings.	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.	Receipts.	Net Cost.
Penitentiary at Anamosa	$ 48,410.49	$ 3,699.40	$ 12,519 23	.	$1 216 13	$21,168 68	$49,381 96	$1,367.94	$ 137,763 83	$ 14,531 12	$ 123,232.71
Penitentiary at Ft. Madison	65,682 92	4,020 70	9,037 80	$ 743.65	1,852.76	9,930.36	50,910 01	1,720.64	144,898 84	50,348 59	94,550 25
Industrial School at Eldora	62,410 21	747 51	9,418.90	113 10	162 35	4,604 69	1.275.12	275.77	79,007.65	3,739 04	75 268 61
Industrial School at Mitchellville	33,858 17	550.71	2,429 49	...	228 72	..	432 00	650 50	38,149 59	95 02	38,054 57
School for the Deaf at Council Bluffs	60,252 51	171 99	109,613 68	50 00	553 16	274 00	... .	....	170,915 34	3,756 49	167,158 85
Soldiers' Orphans Home Davenport	70,231 70	1,986 83	7,262 50	5,466 22	130.82	457 00	2,214 68	....	87,749 75	2,962.35	84,787 40
College for the Blind at Vinton	32,838 45	.	50 00	.	....	1,095 00	... .	100 00	34,083 45	2,076 07	32,007.38
Soldiers' Home at Marshalltown	150,630 41	.....	1,857 09	380 05	...	2,580 40	...	.....	155,447 95	2,914.85	152,533.10
Feeble Minded Institute at Glenwood	167,507.51	2,470 90	47,637 48	987 92	.....	4,084 42	1,305.73	922 17	224,916.13	2,431.74	222,484.39
Hospital for Inebriates at Knoxville	21,753.12	.....	91,243.18	. .	.. .	....	.....	1,122.17	114,118.47	1,220.03	112,898.44
Hospital for Insane at Cherokee	130,714 27	6,908.98	15,689.23	.....	22 43	15,215.41	156.74	.	168.707.06	3,912.96	164,794 10
Hospital for Insane at Clarinda.	148,613.90	7,779.13	20,226.41	10.00	. .	..	. .	....	176,629 44	5,475.83	171,153 61
Hospital for Insane at Independence	159,321.71	1,463 88	5,654 78	432.44	.	4,970.81	... ..	1,499 95	173,343.57	4,592 21	168,751 36
Hospital for Insane at Mt. Pleasant.	170,481 97	3,905 85	1,321.36	697 55	134 31	4,757.97	440.53	2,084.47	183,824.01	12,443.95	171,380.06
Paid on account Disposition of State Property at St. Louis	.....	.....	.....	.....	....	....	....	.....	59.12	.....	59 12
Total	$1,322,707.34	$ 33,705.88	$33,961.13	$9,880.93	4,300 68	$69,138.74	$106,116.77	$9,743 61	$1.889 614.20	$110,500.25	$1,779,113.95

STATEMENT No. 43.

Showing Total Cost to the State of State Educational Institutions for Each Biennial Period from July 1, 1887.

Biennial Period.	State University at Iowa City.			Agricultural College at Ames.			State Normal School at Cedar Falls.		
	Aid from general state revenue.	Special tax for building purposes.	Total cost to state.	Aid from general state revenue.	Special tax for building purposes.	Total cost to state.	Aid from general state revenue.	Special tax for building purposes.	Total cost to state.
1887 89	$ 85,931.99	$	$ 85,931.99	$ 17,401.95	$	$ 17,401.95	$ 42,636 75	$	$ 42,636 75
1889-91	151,837.99	.....	151,837.99	38,342 64	.....	38,342.64	39,689 81	.....	39 689 81
1891-93	161 203.56	.....	161,203.56	80,720 70	.....	80,720 70	61,384.62	.....	61 384 62
1893-95	159,168.36	.....	159,168 36	83,021.98	.....	83,021.98	70,536.25	.....	70 536 25
1895-97	167,949 46	.....	167,949.46	90,636.61	...	90,636 61	100 147.7	.....	100,147.70
1897 99	162,085 54	.....	162,085 54	62,274 50	.....	62,274 50	90,008.00	.....	90,008.00
1899 1901	222,982.30	157,375 00	380,357 30	144.105.55	.....	144,105.55	167,606.55	.....	167,606.55
1901-03	372,002 15	94 175 00	466,177.15	205,116 42	143,762.48	348,878 90	244,630.55	16,000 00	260,630 55
1903 05	461,558 02	207,500 00	669,058 02	369,390.89	244,457 21	613,848 10	212,065.60	139,150.00	351,215.60
1905-06	293,331.00	130,000.00	423,331.00	313,629 45	117,005.91	430.635.36	132,273.21	45,000 00	177,273 21

STATEMENT No. 44.

Showing Total Disbursements from General State Revenue for each Biennial Period from July 1, 1893 to July 1, 1906 Special Building Tax for State Educational Institutions is not included in this Statement but is fully set out in Statement No. 43.

State Institutions Under Board of Control.	July 1893-5.	July 1895-7	July 1897-9.	July 1899-01	July 1901-3.	July 1903 5.	July 1905-6.
Support and current expense	$ 1 781 425.28	$2 074 199 84	$1 968,320 08	$2.181 420 00	2 360.015 73	$2 665 451 41	$1 465 697 06
Buildings and improvements	302,036 81	779,008.58	519,225.00	326 919.53	1.048 877 74	748 736.56	423 917 86
Total	$ 2,083 462.09	$2 853 208 42	$2 487 545.08	$2 508,339 53	$3 408 893.47	$3 414 187.97	$1,889 614.92
Educational institutions, except special building tax, support and current expense	174 063 77	209.684.29	276,677.68	416 247.33	612 028.82	794 895.20	527 803.04
Buildings and improvements	140,158 43	149 039 48	39 234.32	118.447.07	209.720.30	247 129 31	211 430.62
Total	$ 314 222.20	$ 358 733.77	$ 315 912.00	$ 534 694 40	$ 821 749.12	$1 042 024 51	$ 739 233 66
Total state institutions	2 397 684 29	3,211,912.19	2 803 457 08	3 043,033.93	4,230,642.59	4,456,2 2.48	2 628 848 58
General Assembly	127 946 00	282,951 05	120 516 50	125 693.40	128 089.47	134 773 31	137.190.78
Amount expended by direction of executive council	107 602 85	126 231 04	80 136 60	109 005 27	143 643 54	147 529 65	100 421 66
State Militia	771 136.68	95 844 40	79,836 74	113 317.78	122 738 03	152 091.61	70 539 04
State officers' and employes' salaries and expenses	730 994.04	793 764 57	750 321 39	827 219.46	903 570 96	1 107.024.38	610 854.48
Miscellaneous appropriations	241 683.50	221,031 78	362 229 62	202 923 56	231 203.85	832 059.51	309 016 33
Grand total	$ 3 677 047 36	4,731,764.83	4 196 494 93	$4 420 193 70	$5 760 188 04	$6 829 690.94	3 856 870.84
Receipts from all sources	3 524 254 35	4 101 376.84	5 079 403 29	5 120,059.54	6,177 855 50	6 600,347.71	3,466,150.66

STATEMENT No. 45.

Showing Indebtedness of the State of Iowa on January 1st, of each Calendar Year.

Year.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	Year.
1847	$ 30,000.00	10	$	$	$	$	$	
	25,000.00	8	55,000 00					1847
1848	30,000.00	10						
	25,000.00	8	55,000.00					1848
1849	52,442 05	10						
	25,000.00	8	77,442.05					1849
1850	52,442.05	10						
	25,000.00	8	77,442.05					1850
1851	52,442.05	10						
	25,000.00	8	77,442.05					1851
1852	54,795.75	10						
	25,000 00	8	79,795 75					1852
1853	54.795 75	10						
	25,000.00	8	79,795.75					1853
1854	54,795 75	10						
	25,000.00	8	79,795.75					1854
1855	54,795.75	10						
	25,000.00	8	79,795.75					1855
1856	91,442.05	10						
	25,000.00	8	116 442 05					1856
1857	122,295 75	10	122,295.75					1857
1858	122,295.75	10						
	200,000 00	7	322,295.75					1858
1859	122,295.75	10						
	200,000.00	7	322,295.75	106,608 49	428,904.24	17,483.66	411,420.58	1859
1860	122,295.75	10						
	200,000.00	7	322,295.75	27,831 40	350,127.15	10,516.37	339,610.78	1860
1861	122 295 75	0						
	500,000.00	7	622,295.75	146,031.40	768,337 15	37,924.22	730.412.93	1861
1862	122,295.75	0						
	500,000 00	7	622,295.75	86,734.52	719,030 27	39,456.59	679,573 68	1862
1863	121,295 75	10						
	500,000.00	7	622,295 75	74 729.23	697,024.98	40.086 88	656,938.10	1863
1864	122,295.75	10						
	500,000 00	7	622 295.75	24,766.14	647,061.89	183,751.24	463,310.65	1864
1865	122 295.75	8						
	500,000.00	7	622,295.75	33,975 88	656,271 63	253,450.95	402,820.68	1865
1866	122,295 75	8						
	500,000.00	7	622,295.75	5,668.88	627,964.63	336,979.65	290 184.98	1866
1867	122,295.75	8						
	500,000 00	7	622 295.75	39,768 83	662,064.58	6,494.29	655,570.29	1867
1868	234,498.01	8						
	300,000 00	7	534,498.01	21,402.64	555,900.65	108,486.02	447,414.66	1868
1869	234,498 01	8						
	300,000 00	7	534,498.01	27,866.76	562,364.77	27,830.23	534,534 54	1869
1870	234,498.01	8						
	300,000.00	7	534,498.01	33,312.40	567,810.41	298,494.95	269 375.46	1870
1871	234,498.01	8						
	300,000.00	7	534,498.01	27,461 02	561,959.03	39,214 45	522,744 58	1871
1872	234,498.01	8						
	300,000.00	7	534,498.01	29,607.71	564,105 72	64,746.16	499,359.56	1872
1873	234,498 01	8						
	300,000.00	7	534,498.01	204,812 75	739,310 76	334.05	738,976 71	1873
1874	234,498 01	8						
	300,000 00	7	534,498.01	40,865 08	575,363.09	28,324.03	547,040.06	1874
1875	234 498.01	8						
	300,000 00	7	534,498 01	56,088 50	500,586.51	21.58	590,564 93	1875
1876	234,398.01	8						
	300,000.00	7	534,498 01	112,331 17	646, 29.18	680.16	646,149 02	1876
1877	234 498 01	8						
	300,000.00	7	534,498.01	333,737.71	868,235.72	2,874 40	865,361.32	1877
1878	234,498.01	8						
	300,000 00	7	534,498.01	396,329 04	930,827 05	522 67	930 304.38	1878
1879	234 498.01	8						
	300,000 00	7	534,498 01	337,730 35	872,228.36	12,719 58	859,508.78	1879

STATEMENT NO. 45—CONTINUED.

Year.	Bonded debt.	Rate	Total bonded debt.	Floating debt.	Total debt	Treasury cash balance	Net debt	Year.
1880	$ 234 498 01	8	...	.....	.		.....	
	300,000.00	7	$ 534,498 01	$ 113.974 16	$ 648,472 17	$ 3,884 43	$ 644,587 74	1880
1881 ...	234,498 01	8			....		....	
	2,500.00	7	.....			....		
	125,000 00	4	361,998 01	158,956.54	520,954 55	. . . .	520,954 55	1881
1882 ..	234,498 01	8	.		..			
	100,000 00	4	334,498 0	25,283.56	359,781 57	26.883 56	332 898 01	1882
1883	234,498 01	8	234,498 01	215,543.97	450,041 98	15,951 87	434,090 11	...1883
1884 ..	234,498 01	8	234,498 01	256,719 81	491,217 82	35,137 65	456,080 17	.. 1884
1885 ..	234,498 01	8	234,498 01	670,562.74	905,060 75	6,530 54	898,530 21	1885
1886	234,498 01	8	234,498 01	817,858 13	1,052,356.14	109,961.45	942,391.69	. 1886
1887 ..	234,498 01	8	234,498 01	797,719.13	1,032,217.14	47,703 2	984,513 93	.. 1887
1888	234,498 01	8	234,498 01	546,912.80	781,410 81	42 490 98	738,919 83	.. 1888
1889 .	234,498 01	8	234,498 01	469,588 76	704,086.77	41,839 63	662,247.14	1889
1890 ..	234,498 01	8	234,498 01	95,526 78	330 024.78	20,108.79	309,916 00	1890
1891 .	234,498.01	8	234,498.01	27.994 90	262,492.01	152,739 91	109,753 00	1891
1892	234 498 01	8	234,498 01	30,419 87	261,917 88	223,077.14	41,840 74	.. 1892
1893 ..	.....	.	..	31,567 85	31,567.85	215,527.70	.....	1893
1894	.....	. .	.....	28 563.98	28,563.98	218.665.12		. 1894
1895	.....	...	....	134,055 08	134,055 08	123,355 08	10,700.00	... 1895
1896 .	.....	...	...	33,061 41	33,061.41	72,425 68	.....	.. 1896
1897		...	....	593,457.10	593,457 10	196,383 40	379,073 70	.. 1897
1898 ..	.....	...	.. . .	579,966 77	579,966 77	100.130 65	479,836 12	1898
1899	.....	.	.....	400,012 71	400,012 71	184,345 92	215,66 79	...1899
1900	....	. .		29,710.37	29,710 37	573,528 59	.....	1900
1901 ..	....	...	.....	35,293 85	35,293.85	895,16 .40	.....	1901
1902	.....	.	.....	32,421 41	32,421 41	780,527 75	.....	1902
1903	. .....	.	.....	29,977.99	29,977.99	926,916 65	.....	1903
1904	.....	.	.....	27,340 70	27,340.70	1,198,754 58	....	. 1904
1905 ..	.....	.	.....	40,494 51	40,494 51	1,083,952.29	.. ..	1905
1906	...	...	....	61,049.27	61,049.27	851,715 11	.....	1906

STATEMENT

SHOWING THE

CONDITION of BANKS

Incorporated Under the Laws of Iowa for the Biennial Period Ending June 30, 1906.

BANK STATEMENT.

The report herewith submitted contains a statement from two hundred fifty-one (251) state banks and four hundred ninety-four (494) savings banks.

During the year ending June 30, 1906, nine (9) state and four (4) savings banks have ceased to transact business as state institutions. During the same period there was organized eleven (11) state and sixty-six (66) savings banks.

STATE BANK THAT HAVE SURRENDERED THEIR CHARTERS DURING THE LAST BIENNIAL PERIOD.

Name of Bank.	Location.
Citizens State Bank	Dysart
Dickinson County State Bank	Spirit Lake
State Bank	Cedar Falls
Crystal Lake State Bank	Crystal Lake
Palo Alto County State Bank	Emmetsburg
Farmers State Bank	Baxter
Auburn State Bank	Auburn
Citizens State Bank	Seymour
Citizens State Bank	Sumner

SAVINGS BANKS THAT HAVE SURRENDERED THEIR CHARTERS DURING THE LAST BIENNIAL PERIOD.

Name of Bank.	Location.
Security Savings Bank	Sheldon
Farmers Savings Bank	Arlspie
Safety Savings Bank	Humboldt
Farmers and Merchants Savings Bank	Rake

STATE BANKS THAT HAVE BEEN ORGANIZED DURING THE BIENNIAL PERIOD ENDING JUNE 30, 1906.

Name of Bank.	Location.	Capital Stock.
Derby State Bank	Derby	$ 25,000
Citizens State Bank	Mitchellville	30,000
Franklin County State Bank	Hampton	75,000
State Bank	Latimer	25 000
First State Bank	Fredericksburg	25 000
Page County State Bank	Clarinda	100 000
Van Meter State Bank	Van Meter	25,000

STATE BANKS ORGANIZED DURING THE YEAR ENDING JUNE 30-1906—CONTINUED.

Name of Bank.	Location.	Capital Stock.
State Bank	Central City.	$ 25,000
Farmers State Bank	Hopkinton	25,000
Citizens State Bank	Panora	25,000
Farley State Bank	Farley	25,000

SAVINGS BANKS THAT HAVE BEEN ORGANIZED DURING THE YEAR ENDING JUNE 30, 1906.

Name of Bank.	Location.	Capital Stock.
Farmers Trust & Savings Bank	Maquoketa	$ 25,000
Peoples Savings Bank	Marengo	25 000
Victor Savings Bank	Victor	25,000
Floris Savings Bank	Floris	10 000
Chapin Savings Bank	Chapin	10 000
Farmers Savings Bank	Sexton	10 000
Reasnor Savings Bank	Reasnor	10,000
Malcom Savings Bank	Malcom	25,000
Shambaugh Savings Bank	Shambaugh	10,000
Dixon Savings Bank	Dixon	10 000
State Savings Bank	Fontanelle	10,000
Peoples Savings Bank	Dallas	20 000
Bridgewat r Savings Bank	Bridgewater	10,000
Farmers and Merchants Savings Bank	Harlan	50,000
Albion Savings Bank	Albion	14 000
State Savings Bank	Lidderdale	10 000
Massena Savings Bank	Massena	20 000
German Savings Bank	Odeboldt	25 000
Farmers Savings Bank	Grant	15,000
Wall Lake Savings Bank	Wall Lake	30,000
Citizens Savings Bank	Williamsburg	25,000
Farson Savings Bank	Farson	10,000
Peoples Savings Bank	Perry	25,000
Ralston Savings Bank	Ralston	10 000
Union Savings Bank	Redding	10,000
Commercial Savings Bank	Tama	50 000
Coulter Savings Bank	Coulter	10,000
Citizens Savings Bank	Cedar Falls	100,000
Farmers Savings Bank	Farson	10 000
Commercial Savings Bank	Cedar Rapids	50,000
Orient Savings Bank	Orient	10,000
Crystal Lake Savings Bank	Crystal Lake.	10,000
Union Trust & Savings Bank	Farmington	10,000
Iowa State Savings Bank	Cedar Rapids	50 000
Alexander Savings Bank	Alexander	16 000
Breda Savings Bank	Breda	20 000
Citizens Savings Bank	Casey	15,000
Farlin Savings Bank	Farlin	10 000
Citizens Savings Bank	Iowa Falls.	50 000
State Savings Bank	Jamacia	10,000
Booneville Savings Bank	Booneville	10,000
Agency Savings Bank	Agency	10 000
Peoples Saving Bank	Baxter	15 000

SAVINGS BANKS ORGANIZED DURING THE YEAR ENDING JUNE 30, 1906.

Name of Bank.	Location.	Capital Stock.
Citizens Savings Bank	Fostoria	$ 10 000
Security Savings Bank	Iowa Falls	25 000
Farmers Savings Bank	Aplington	15,000
Grimes Savings Bank	Grimes	25,000
German Savings Bank	Halbur	10,000
Iowa Savings Bank	Ottumwa	50 000
First Savings Bank	Story City	10,000
Citizens Savings Bank	Webb	10,000
Farmers Savings Bank	Lytton	15,000
Farmers Savings Bank	Grimes	15 000
Harris Savings Bank	Harris	10 000
Brandon State Savings Bank	Brandon	10 000
Citizens Savings Bank	Royal	10 000
Linn County Savings Bank	Center Point	20,000
Corn Belt Savings Bank	Bell Plaine	35 000
Iowa State Savings	Sioux City	50 000
State Savings Bank	Lawler	25,000
Red Oak Trust & Savings Bank	Red Oak	50,000
Moravia State Savings Bank	Moravia	25,000
Soldier Valley Savings Bank	Soldier	10 000
Sioux County Savings Bank	Maurice	10 000
Farmers Savings Bank	Huxley	10 000
Citizens Savings Bank	Eldora	40 000

STATEMENT.

Showing the Condition of 494 Savings and 251 State Banks at Close of Business May 17, 1906.

SAVINGS BANKS.

ASSETS.

Bills receivable	$ 109,565,189.86	
Gold coin	951,607.20	
Silver coin	426,714.54	
Legal tender, national bank notes, etc	2,806,863.65	
Credits subject to sight draft	19,353,451.29	
Overdrafts	966 213.15	
Real and personal property	3,142,636.50	
Total		$ 137,212,676.19

LIABILITIES.

Capital stock	$ 14,914,000.00	
Due depositors	116,488 371.67	
Due banks and others	239,062.58	
Surplus	2,794.690.70	
Undivided profits	2,776,551.24	
Total		$ 137,212,676.19

STATE BANKS.

ASSETS.

Bills receivable	$ 50,477,866 07	
Gold coin	591,163.91	
Silver coin	262.109.87	
Legal tender. national bank notes, etc	1,587,721.88	
Credits subject to sight draft	11,344,623.79	
Overdrafts	958,162 76	
Real and personal property	2,711,666 51	
Total		$ 67,933,314.79

LIABILITIES.

Capital stock	$ 10,785,800.00	
Due depositors	53,121,375.09	
Due banks and others	197,818.18	
Surplus	1,878.158.67	
Undivided profits	1,950,162.85	
Total		$ 67,933,314.79

CONSOLIDATED STATEMENT OF THE ASSETS AND LIABILITIES OF BOTH STATE AND SAVINGS BANKS AS OF MAY 17, 1906.

ASSETS.

Bills receivable	$ 160 042 055 98	
Gold coin	1,542.771.11	
Silver coin	688,824.41	
Legal tender, national bank notes, etc	4,394.585 53	
Credits subject to sight draft	30,698,075.08	
Overdrafts	1,924,375.91	
Real and personal property	5,854 303 01	
Total		$ 205,145,990.98

LIABILITIES.

Capital stock	$ 25,699,800.00	
Due depositors	169,609,746.76	
Due banks and others	436,880.76	
Surplus	4,672,849.37	
Undivided profits	4,726,714 09	
Total		$ 205,145,990.98

The foregoing statement, made at the close of business May 17, 1906, shows the following changes in the condition of the banks in Iowa as compared with the statement made at the close of business May 29, 1905:

ASSETS.

Bills receivable, 1906	$ 160,042,655.98	
Bills receivable, 1905	129,308,355.84	
Increase		$ 20,734,700.09
Cash and cash items, 1906	$ 6,626,181.05	
Cash and cash items, 1905	5,708,267.93	
Increase		$ 917,913.12
Credits subject to sight draft, 1906	$ 30,698,075.08	
Credits subject to sight draft, 1905	27,534,995.29	
Increase		$ 3,163,079.79
Overdrafts, 1906	$ 1,924,375.91	
Overdrafts, 1905	1,730,267.34	
Increase		$ 194 108.57
Real and personal property, 1906	$ 5,854,303.01	
Real and personal property, 1905	5,397,982.36	
Increase		$ 456,320 65
Total assets, 1906	$ 205,145.999.98	
Total assets. 1905	179,679,868 76	
Increase		$ 25,466,122.22

LIABILITIES.

Capital stock, 1906	$ 25 699,800 00	
Capital stock, 1905	24,096,800.00	
Increase		$ 1,603,000.00
Due depositors, 1906	$ 169,609,746.76	
Due depositors, 1905	146,493,959.29	
Increase		$ 23,115,987.47
Due banks and others, 1906	$ 436 800.76	
Due banks and others, 1905	442,903 94	
Decrease		$ 6,103.18
Surplus, 1906	$ 4 672 849.37	
Surplus, 1905	4,253 791 46	
Increase		$ 419,057.91
Undivided profits, 1906	$ 4 726,714.09	
Undivided profits, 1905	4,392.414.07	
Increase		$ 334,300 02
Total liabilities, 1906	$ 205 145 990.98	
Total liabilities, 1905	179,679,868.76	
Increase		$ 25,466,122.22

STATEMENT OF STATE AND SAVINGS BANKS SINCE 1891.

Showing the number, amount of deposit, capital stock and total liabilities, as taken from reports made to the Auditor of State nearest June 30, of each year.

Date.	No.	Due Depositors	Capital Stock	Liabilities
June 30 1891	205	$ 33,781,706.67	$ 11,026,393 00	$ 48,254 287 84
June 30, 1892	245	42 467,395 89	12 734 300 00	59,011 405.14
June 30, 1893	325	42 151 434 35	14,484,120 00	60 854,842.51
June 30. 1894	350	41,987,838.05	15 67 800.00	61,271,266.82
June 30 1895	364	43,627 136.55	16,151 300 00	64 045,057.69
June 30 1896	370	43 955.793 79	16 411 400 00	64,626 481 08
June 30, 1897	372	45.442 894 16	16 287.200 00	65 799,440 90
June 30, 1898	383	59 336 453 62	16,447,000 00	79 697,645 07
June 30, 1899	402	77,405 669 16	16 874 170.00	98 704.549 03
June 30 1900	448	91 147 056 58	16,054 900 00	114.392 434 03
June 30, 1901	474	114 731 614 06	18 845 400 00	139.554,390.02
June 18, 1902	531	133.692 464.42	20 205.400 00	160.711 667.75
May 6, 1903	574	132 443 981 00	21,3 5 400.00	161.462 836 33
April 30, 1904	619	131.471 439.41	22 329 300 00	161 676,619.54
May 29, 1905	677	146.493 959 29	24 096.800 00	179 679,868.76
May 17 1906	745	169 609.746 76	25.699,800 00	205 145,990.98

STATE BANKS.

STATEMENT.

Of the condition of state banks on May 17, 1906, as shown by their reports to the Auditor of State under his call for report on that day.

ADEL STATE BANK.

T. J. CALDWELL, President. S. M. LEACH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 212 209.37	Capital stock	$ 50 000 00
Gold coin	5,105.00	Due depositors	295,203 50
Silver coin	162.00	Due banks and others	
Legal tender	4,910.41	Surplus	
Credit subject to sight draft	119 484.89	Undivided profits	13,036 54
Overdrafts	10 368 37		
Real and personal property	6 000 00		
Total	$ 358 240 04	Total	$ 358,240 04

AVOCA STATE BANK.

J. H. JENKS, President. H. C. MEIER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 299 088 91	Capital stock	$ 50 000 00
Gold coin	5 240.00	Due depositors	283 203 30
Silver coin	1 653.25	Due banks and others	
Legal tender	4 378 51	Surplus	20 000.00
Credit subject to sight draft	37 774 77	Undivided profits	8 915 61
Overdrafts	6 708 47		
Real and personal property	7 275.00		
Total	$ 362,118 91	Total	$ 362 118.91

ANTHON STATE BANK.

H. L. HEIDELBERG, President. D. H. HAWTHORNE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 83,735.52	Capital stock	$ 25 000.00
Gold coin	1,120 00	Due depositors	88,704 75
Silver coin	878 90	Due banks and others	
Legal tender	5 357.53	Surplus	
Credit subject to sight draft	20 366 97	Undivided profits	1,604 08
Overdrafts	134 91		
Real and personal property	3,715.00		
Total	$ 115 308.83	Total	$ 115 308 83

ALBIA STATE BANK.

H. H. TRIMBLE, President. H. B. LUTZ, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 63 464 17	Capital stock	$ 25,000 00
Gold coin	4 535 00	Due depositors	106 242 08
Silver coin	1 285 54	Due banks and others	
Legal tender	10 641 34	Surplus	
Credit subject to sight draft	36 560 20	Undivided profits	691.53
Overdrafts	3.046 33		
Real and personal property	12,451 03		
Total	$ 131,933.61	Total	$ 131 933 61

ALGONA STATE BANK.

A D. CLARKE, President T H. LANTRY, Cashier.

STATEMENT

Assets	Amount	Liabilities.	Amount
Bill receivable	$ 127 340 19	Capital stock	$ 50 0 0 00
Gold coin	1,985.00	Due depositors	128 861 33
Silver coin	296.00	Due banks and others	
Legal tender	8 149 32	Surplus	14 000.00
Credit subject to sight draft	37 929 4	Undivided profits	1,791.99
Overdrafts	323.37		
Real and personal property	18 650 00		
Total	$ 194 6 3 3 2	Total	194,673 32

ÆTNA STATE BANK, OELWEIN.

A. J. ANDERS, President. H. R. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 209 572.06	Capital stock	$ 50,000 00
Gold coin	6 095 00	Due depositors	286 311 25
Silver coin	2,133.00	Due banks and others	100.00
Legal tender	12,810 01	Surplus	
Credit subject to sight draft	88,902 47	Undivided profits	8,461 57
Overdrafts	1,152.10		
Real and personal property	14,208 19		
Total	$ 344 872 83	Total	$ 344 872 83

ALLERTON STATE BANK.

P. M PHILLIPS, President. J. E. MACE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 123 595 86	Capital stock	$ 40,000.00
Gold coin	2 170.00	Due depositors	129,086.23
Silver coin	892.12	Due banks and others	
Legal tender	4 317.37	Surplus	
Credit subject to sight draft	17,029.61	Undivided profits	4,039.34
Overdrafts	13.946.61		
Real and personal property	12 074 00		
Total	$ 173,125.57	Total	$ 173,125.57

ARION STATE BANK.

J. L. MAURER, President. M. B. NELSON, Cashier

STATEMENT.

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 36,717 37	Capital stock	$ 25 000.00
Gold coin.	350.00	Due depositors.	35,309 19
Silver coin	272 10	Due banks and others	
Legal tender	1,450.00	Surplus	
Credit subject to sight draft	12,234 84	Uudivided profits	1,246 74
Overdrafts	2 253.72		
Real and personal property	8 277.82		
Total	$ 61,555 98	Total	$ 61,555.98

BEAVER VALLEY STATE BANK, PARKERSBURG.

H. J. MERLIEN, President H. W. WILHELMS, Cashier.

STATEMENT.

Assets	Amouut.	Liabilities.	Amount.
Bills receivable	$ 223,948 77	Capital stock	$ 50,000.00
Gold coin	2,015 00	Due depositors	215,117.14
Silver coin	944 05	Due banks and others.	
Legal tender	8,540 11	Surplus	25,000 00
Credit subject to sight draft	28 977.38	Undivided profits	15,313.47
Overdrafts	4,810.43		
Real and personal property.	36.194 87		
Total	$ 305,430 61	Total	$ 305,430.61

BENTON COUNTY STATE BANK, BLAIRSTOWN.

A. F. ALLEN, President. O. W. ALLEN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 187,915 97	Capital stock	$ 25,000 00
Gold coin	910 00	Due depositors	224,701 16
Silver coin	286 00	Due banks and others	
Legal tender	2,396.07	Surplus	5,000.00
Credit subject to sight draft	50,257 98	Undivided profits	2,300 26
Overdrafts	4,374 59		
Real and personal property	9,860 81		
Total	$ 257,001.42	Total	$ 257,001 42

BOTNA VALLEY STATE BANK, HASTINGS.

A. D. FRENCH, President. R. S MCDONOUGH, Cashier

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 84,561 27	Capital stock	$ 25,000.00
Gold coin	275 00	Due depositors.	90,164.74
Silver coin	409.00	Due banks and others	
Legal tender	4 189 53	Surplus	
Credit subject to sight draft.	28,111 66	Undivided profits	9,330 09
Overdrafts	3,583 52		
Real and personal property	3,365.43		
Total	$ 124,494 83	Total	$ 124,494.83

BRIGHTON STATE BANK.

G. M. FRIEND, President. C. H. LLOYD, Cashier.

STATEMENT

Assets	Amount	Liabilities	Amount
Bills receivable	$ 213,341 66	Capital stock	$ 50,000 00
Gold coin	1,520.00	Due depositors.	253,420.61
Silver coin	117 00	Due banks and others	
Legal tender.	4,423.10	Surplus	2 000.00
Credit subject to sight draft	83,440.66	Undivided profits	2,615.62
Overdrafts	1,193.51		
Real and personal property.	4,000.00		
Total	$ 308,036.23	Total	$ 308,036.23

BUFFALO CENTER STATE BANK.

G. S. GILBERTSON, President. P. H. HARRINGTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 174,600.01	Capital stock	$ 50 000 00
Gold coin	525 00	Due depositors	181,920.63
Silver coin	981.00	Due banks and others	....
Legal tender	3 339 09	Surplus	...
Credit subject to sight draft	12,425.58	Undivided profits	1,089 66
Overdrafts	2,200.62		
Real and personal property	38,938.99		
Total	$ 233 010.29	Total	$ 233,010 29

BOPP BROS., STATE BANK, HAWKEYE.

C. W. BOPP, President. JOHN G. BOPP, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 95 945.80	Capital stock	$ 25,000.00
Gold coin	1,275 00	Due depositors	97,801 23
Silver coin	721.34	Due banks and others	.....
Legal tender	2,963.87	Surplus	....
Credit subject to sight draft	7 153.16	Undivided profits	11.52
Overdrafts	153.58		
Real and personal property	14 600 00		
Total	$ 122 812.75	Total	$ 122,812.75

BURTON & CO., STATE BANK, KELLOGG.

J. B. BURTON, President. C. J. IRISH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 240,223.11	Capital stock	$ 80.000.00
Gold coin	1,160 00	Due depositors	195,342.26
Silver coin	515.75	Due banks and others	....
Legal tender	3 087.91	Surplus	2 000 00
Credit subject to sight draft	5 536 91	Undivided profits	1,136.22
Overdrafts	12 954 80		
Real and personal property	15 000.00		
Total	$ 278 478.48	Total	$ 278 478.48

BAILEY STATE BANK, CORRECTIONVILLE.

E. A. HALL, President — E. C. BAILEY, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 108,832.49	Capital stock	$ 50 000.00
Gold coin	2,140 00	Due depositors	113,441 62
Silver coin	300 00	Due banks and others	
Legal tender	5 446 44	Surplus	
Credit subject to sight draft	19,500.54	Undivided profits	4,199 16
Overdrafts	2,482.11		
Real and personal property	28,939.20		
Total	$ 167,640.78	Total	$ 167,640.78

CITIZENS STATE BANK, ANTHON.

D. W. CONNOLE, President. — T. O. HESTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 148,542 11	Capital stock	$ 25 000 00
Gold coin	1,085.00	Due depositors	173 040 50
Silver coin	1,124.40	Due banks and others	
Legal ender	3,379 29	Surplus	
Credit subject to sight draft	60,455 07	Undivided profits	16,589.18
Overdrafts	202 47		
Real and personal property	4 861 34		
Total	$ 214 629.68	Total	$ 214,629.68

CITIZENS' STATE BANK, EAGLE GROVE.

GEO WRIGHT, President. — E. C. PLATT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 323,741 11	Capital stock	$ 100 000.00
Gold coin	2 145 00	Due depositors	307,807 01
Silver coin	2 325.50	Due banks and others	
Legal tender	6 849.34	Surplus	
Credit subject to sight draft	46 693.16	Undivided profits	2,001 59
Overdrafts	11,554.49		
Real and personal property.	16,500.00		
Total	$ 409,808.60	Total	$ 409 808 60

CITIZENS' STATE BANK, DUBUQUE.

P. J. LEE, President. H. P. WILLGING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 473,291 31	Capital stock	$ 100,000 00
Gold coin	949.00	Due depositors	474,773.69
Silver coin	738.30	Due banks and others	
Legal tender	23,720.24	Surplus	10,000 00
Credit subject to sight draft	84,820.74	Undivided profits	4,157.99
Overdrafts	612.09		
Real and personal property	4,800.00		
Total	$ 588,931.68	Total	$ 588,931.68

CITIZENS' STATE BANK, POSTVILLE.

R. N. DOUGLASS, President. JAS. MCEWEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	159,179.43	Capital stock	$ 25,000 00
Gold coin	185.00	Due depositors	139,501.62
Silver coin	491.00	Due banks and others	2 488 04
Legal tender	3,212.55	Surplus	25,000.00
Credit subject to sight draft	29,171.26	Undivided profits	8,848 19
Overdrafts	4.603.92		
Real and personal property	3,994.69		
Total	$ 200,837.85	Total	$ 200,837.85

CITIZENS' STATE BANK, CORYDON.

O. W. STEELE, President. C. HOLLIDAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 177,947.53	Capital stock	$ 60,000.00
Gold coin	2,125.00	Due depositors	128,887 96
Silver coin	873 57	Due banks and others	.....
Legal tender	7.932.50	Surplus	40,000.00
Credit subject to sight draft	16,817.63	Undivided profits	784.26
Overdrafts	17 559.39		
Real and personal property	6,416.00		
Total	$ 229,672.22	Total	$ 229,672 22

CITIZENS STATE BANK, OAKLAND.

W. H. FREEMAN, President. W. W. McRORY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 225,075 59	Capital stock	$ 50,000.00
Gold coin	5 220 00	Due depositors	255,920 59
Silver coin	1,830 00	Due banks and others	
Legal tender	8,712.77	Surplus	
Credit subject to sight draft	58,2-3 82	Undivided profits	10,483 55
Overdrafts	3,781.47		
Real and personal property	13,500.49		
Total	$ 316,404 14	Total	$ 316,404.14

CITIZENS STATE BANK, WAUKON.

W. C. EARLE, President. W. E. BEDDOW, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 137,932.98	Capital stock	$ 25,000.00
Gold coin	5 00	Due depositors	155,114.12
Silver coin	1,519 40	Due banks and others	
Legal tender	6,543 22	Surplus	
Credit subject to sight draft	23,659.32	Undivided profits	5,463 83
Overdrafts	1,318 03		
Real and personal property	14,600 00		
Total	$ 185,577 95	Total	$ 185,577 95

CITIZENS STATE BANK, ELGIN.

BEN SCHOIR, President. C. F BECKER, Cashier.

STATEMENT.

Asets.	Amount	Liabilities.	Amount.
Bills receivable	$ 124,503 84	Capital stock	$ 25,000 00
Gold coin	3,120 00	Due depositors	142,152 50
Silver coin	304 00	Due banks and others	
Legal tender	5 920 70	Surplus	10,000 00
Credit subject to sight draft	41,504 27	Undivided profits	2,486 08
Overdrafts	267 77		
Real and personal property	4,048 00		
Total	$ 179,668.58	Total	$ 179,668.58

CITIZENS STATE BANK, GOLDFIELD.

F. F. McElhinney, President. B. W. McElhinney, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 157 118.67	Capital stock	$ 25,000 00
Gold coin	50.00	Due depositors	198 610.49
Silver coin	302 70	Due banks and others	.....
Legal tender	996.58	Surplus	10,000 00
Credit subject to sight draft	45,954 93	Undivided profits	3,860 07
Overdrafts	10,396 23		
Real and personal property	22 651 45		
Total	$ 237 470 56	Total	$ 237,470 56

CITIZENS STATE BANK, PERRY.

S. S. Dilenbeck, President. B. C. Dilenbeck, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount.
Bills receivable	$ 341 012.44	Capital stock	$ 50,000 00
Gold coin	4 370.00	Due depositors	368 435.71
Silver coin	1,125 93	Due banks and others	
Legal tender	9 209 27	Surplus	20 000 00
Credit subject to sight draft	68 749.49	Undivided profits	18,752 68
Overdrafts	1 713 35		
Real and personal property	31,007 91		
Total	$ 457,188 39	Total	$ 457.188.39

CITIZENS STATE BANK, DUNLAP.

E H. Barrett. President. J. F. Barrett, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 86,942.09	Capital stock	$ 25 000 00
Gold coin	2,050 00	Due depositors	118 384 38
Silver coin	853 92	Due banks and others	.....
Legal tender	3 112 47	Surplus	.....
Credit subject to sight draft	55 432 22	Undivided profits	11,661 34
Overdrafts	2 948 92		
Real and personal property	3,706.10		
Total	$ 155,045 72	Total	$ 155.045 72

CITIZENS STATE BANK, MT. VERNON.

M. F. RIGBY, President. A. J. BERRYMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 117 289 23	Capital stock	$ 25,000 00
Gold coin	630 00	Due depositors	117,797.83
Silver coin	596 60	Due banks and others	.....
Legal tender	3 021 72	Surplus	.....
Credit subject to sight draft	21 783 79	Undivided profits	2 300.22
Overdrafts	26 71		
Real and personal property	1.750 00		
Total	$ 145.098 05	Total	$ 145.098 05

CITIZENS STATE BANK, EARLHAM.

M. D. HILL, President. HARVEY W. HILL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105.597.09	Capital stock	$ 25,000.00
Gold coin	160.00	Due depositors	107,000 69
Silver coin	562.01	Due banks and others	.....
Legal tender	3 579 80	Surplus	...
Credit subject to sight draft	18 859.25	Undivided profits	4,333 89
Overdrafts	3 792.01		
Real and personal property	3,784.39		
Total	$ 136 334.58	Total	$ 136 334.58

CITIZENS STATE BANK, COLFAX.

S. G. RUBY, President M. B. WHEELOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 232 932.21	Capital stock	$ 35 000.00
Gold coin	3 845.00	Due depositors	252 267.17
Silver coin	1 471.00	Due banks and others	.....
Legal tender	6 951.00	Surplus	.....
Credit subject to sight draft	39 943 74	Undivided profits	3,809.91
Overdrafts	4 724 13		
Real and personal property	1.200 00		
Total	$ 291,067 08	Total	$ 291.067.08

CITIZENS STATE BANK, MEDIAPOLIS.

D. H. McKee, President. M. U. Birdwell, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 310,675 71	Capital stock	$ 50,000.00
Gold coin	1,655.00	Due depositors	311,825.71
Silver coin	954.00	Due banks and others	60.00
Legal tender	2,835.73	Surplus	10,000.00
Credit subject to sight draft	45,336.15	Undivided profits	8,714 11
Overdrafts	2,593.23		
Real and personal property	16,500 00		
Total	$ 380,599 82	Total	$ 380,599.82

CITIZENS STATE BANK, CAMBRIDGE.

A. Nelson, President. F. W. Larson, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 104,722 62	Capital stock	$ 25,000.00
Gold coin	1.100.00	Due depositors	117,500.29
Silver coin	605 30	Due banks and others	
Legal tender	3,332 28	Surplus	500 00
Credit subject to sight draft	26 310 54	Undivided profits	2,431.18
Overdrafts	4 260.73		
Real and personal property	5,100 00		
Total	$ 145,431.47	Total	$ 145,431.47

CITIZENS STATE BANK, SEYMOUR.

J. C. Calhoun, President. J. D. Johnston, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68,467.78	Capital stock	$ 50,000.00
Gold coin	660.00	Due depositors	45,575 13
Silver coin	303 00	Due banks and others	
Legal tender	2,250 62	Surplus	
Credit subject to sight draft	14,678.21	Undivided profits	
Overdrafts	607 22		
Real and personal property	8,608 30		
Total	$ 95,575 13	Total	$ 95,575 13

CITIZENS' STATE BANK, PROMISE CITY.

B. M. GEORGE, President. F. M. HAZLEWOOD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,459 75	Capital stock	$ 25 000 00
Gold coin	455.00	Due depositors	48,170 28
Silver coin	200.00	Due banks and others	.....
Legal tender	2,251 99	Surplus	.....
Credit subject to sight draft	11 489.92	Undivided profits	898.96
Overdrafts	1 730.83		
Real and personal property	2.981.75		
Total	$ 74 069.24	Total	$ 74,069.24

CAPITAL CITY STATE BANK, DES MOINES.

HENRY WAGNER, President. J. A. MCKINNEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1 160,936 63	Capital stock	$ 100 000 00
Gold coin	8 090 00	Due depositors	1.400,354.05
Silver coin	5,123 00	Due banks and others	....
Legal tender	48 993.84	Surplus	20 000 00
Credit subject to sight draft	271 888 72	Undivided profits	4 732 90
Overdrafts	9 029.76		
Real and personal property	21,025 00		
Total	$ 1,525.086 95	Total	$ 1.525,086.95

CEDAR COUNTY STATE BANK, TIPTON.

C. M. COOK, President. S. G. FRINK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 326.929 91	Capital stock	$ 50 000.00
Gold coin	4,445.00	Due depositors	319,527.70
Silver coin	1,810.00	Due banks and others	147 00
Legal tender	2.149 65	Surplus	15 000 00
Credit subject to sight draft	48,999.44	Undivided profits	10 998.66
Overdrafts	2 339.36		
Real and personal property	9 000.00		
Total	$ 395.673.36	Total	$ 395,673.36

CRAWFORD COUNTY STATE BANK, DENISON.

L. CORNWELL, President. M. E. JONES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 417 328 95	Capital stock	$ 100 000 00
Gold coin	3 940.00	Due depositors	508 369.72
Silver coin	2,542.93	Due bank and others	
Legal tender	18 329.34	Surplus	
Credit subject to sight draft	149 121 27	Undivided profits	8,384.37
Overdrafts	7,491 60		
Real and personal property	18 000 00		
Total	$ 616,754 09	Total	$ 616 754.09

CHEROKEE COUNTY STATE BANK, MERIDEN.

G W. PRESCOTT, President. W. V. ANDREWS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 92,900.72	Capital stock	$ 30 000 00
Gold coin	502 43	Due depositors	98 332.67
Silver coin	521 27	Due banks and others	
Legal tender	2.258.44	Surplus	
Credit subject to sight draft.	26,951 44	Undivided profits	679 33
Overdrafts	2,114.95		
Real and personal property	3,762.75		
Total	$ 129,012 00	Total	$ 129,012 00

CASCADE STATE BANK,

H. L. DEHNER, President. A. V. DEVLIN, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 479,591 18	Capital stock	$ 37,500 00
Gold coin	4 707.50	Due depositors	489,131.60
Silver coin	2 288.25	Due banks and others	
Legal tender	5 356 03	Surplus	
Credit subject to sight draft	39 657 89	Undivided profits	20 677 83
Overdrafts	1.025 58		
Real and personal property	14,683 00		
Total	$ 547 309 43	Total	$ 547,309 43

CHEROKEE STATE BANK

J. H. GROVES, President. E. D. HUXFORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 336,930.43	Capital stock	75.000 00
Gold coin	3,610.00	Due depositors	343,539 46
Silver coin	1,290 00	Due banks and others	1,864 92
Legal tender	27,548 71	Surplus	
Credit subject to sight draft.	63,225.75	Undivided profits	23,462 71
Overdrafts	662 20		
Real and personal property.	10,600.00		
Total	$ 443,867.09	Total	$ 443,867 09

COMMERCIAL STATE BANK, INDEPENDENCE.

O. M. GILLETT, President. C. E. PURDY, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 326,267 99	Capital stock	$ 100,000 00
Gold coin	2,500.00	Due depositors	343,818.23
Silver coin	1,6[illegible]0.00	Due banks and others	
Legal tender	22,405 77	Surplus	20,000.00
Credit subject to sight draft.	130,278 02	Undivided profits	28,845.05
Overdrafts	2.761 50		
Real and personal property	6,800 00		
Total	$ 492,663 28	Total	$ 492,663.28

CERRO GORDO STATE BANK, CLEAR LAKE.

D. W. HUM, President. H. E. PALMETER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 191,855 45	Capital stock	$ 25,000 00
Gold coin	4 765.00	Due depositors	302,982.76
Silver coin	766 07	Due banks and others	
Legal tender	5,687 12	Surplus.	5,000 00
Credit subject to sight draft.	129.916.44	Undivided profits	13,723 93
Overdrafts	7.566 61		
Real and personal property	6 150 00		
Total	$ 346,706 69	Total	$ 346,706 69

COGGON STATE BANK.

JACOB MANGOLL, President. N. B. RICHARDSON, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 242,864.1	Capital stock	$ 25,000.00
Gold coin	25.00	Due depositors	300,848.64
Silver coin	203 00	Due banks and others	
Legal tender	8,609 35	Surplus	
Credit subject to sight draft	93,797 17	Undivided profits	22,033,13
Overdrafts	902.92		
Real and personal property	6,480.21		
Total	$ 347,881.77	Total	$ 347,881 77

CLEGHORN STATE BANK.

GEO R. LONG, President. W. E. LONG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 76,684.42	Capital stock	$ 25,000.00
Gold coin	165 00	Due depositors	72,653.91
Silver coin	173.00	Due banks and others	
Legal tender	867.79	Surplus.	
Credit subject to sight draft	7,486.07	Undivided profits	1,952.41
Overdrafts	867.73		
Real and personal property	13,362.31		
Total	$ 99,606.32	Total	$ 99,606.32

COMMERCIAL STATE BANK, STORM LAKE.

JAMES F. TOY, President. P. C. TOY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	217,383.12	Capital stock	$ 50,000.00
Gold coin	535 00	Due depositors	216,533.44
Silver coin	1,429.58	Due banks and others	
Legal tender	3 096.4	Surplus.	15,000.00
Credit subject to sight draft	52,140 4	Undivided profits	11,455.26
Overdrafts	2,901.24		
Real and personal property	15,252.83		
Total	$ 292,988.70	Total	$ 292,988.70

CENTRAL STATE BANK, DES MOINES

H. B. HEDGE, President. F. L. WALKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 748,744 77	Capital stock	$ 50,000.00
Gold coin	1,885 00	Due depositors	848.704 29
Silver coin	1,639 12	Due banks and others	14.699 55
Legal tender	28,941 15	Surplus	50,000.00
Credit subject to sight draft	175,130 51	Undivided profits	1,628.94
Overdrafts	6,467 23		
Real and personal property	2,225 00		
Total	965,032 78	Total	$ 965,032 78

COOK, MUSSER & CO. STATE BANK AND TRUST CO, MUSCATINE.

P. M. MUSSER, President. S. B. COOK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 753,201 29	Capital st ck	$ 75 000 00
Gold coin	13,535.00	Due depositors	1.028 910.67
Silver coin	3.048 54	Due banks and others	....
Legal tender	27 568.94	Surplus	
Credit subject to sight draft	321,440 26	Undivided profits	76.832 25
Overdrafts	20,678 17		
Real and personal property	41,270.72		
Total	$1 180.742 92	Total	$1 180,742 92

CHELSEA STATE BANK, CHELSEA.

JOHN SPRABLE, President. FRANK W. SELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 125,906 59	Capital stock	$ 25 000 00
Gold coin	2 820 00	Due depositors	126 596.67
Silver coin	1,385.00	Due banks and others	...
Legal tender	4,873 08	Surplus	2 000 00
Credit subject to sight draft	12 690 01	Undivided profits	2 910 86
Overdrafts	5 451.85		
Real and personal property	3,391 00		
Total	$ 156,507.53	Total	$ 156 507 53

CITIZENS STATE BANK, LENOX.

S. L. CALDWELL, President. FRANK WILKIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138.696.92	Capital stock	$ 35 000 00
Gold coin	2 740 00	Due depositors	158:749 93
Silver coin	359.00	Due banks and others	
Legal tender	4 023 05	Surplus	
Credit subject to sight draft	40,876.16	Undivided profits	5,408 63
Overdrafts	4 295 58		
Real and personal property	7 967 85		
Total	$ 199 158 56	Total	$ 199,158.56

CITIZENS STATE BANK, NEWTON.

F. L. MAYTAG, President. LEE E. BROWN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 213 095.02	Capital stock	$ 60 000.00
Gold coin	1,915.00	Due depositors	201,673 83
Silver coin	1,922.00	Due banks and others	
Legal tender	9.205 09	Surplus	1 500.00
Credit subject to sight draft	30 006.1	Undivided profits	728 89
Overdrafts	4,786.4		
Real and personal property	2 943 01		
Total	$ 263 902.72	Total	$ 263 902 72

CLERMONT STATE BANK.

R. P. BERRY, President. B. C. GRUVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,780 71	Capital stock	$ 25 000.00
Gold coin	1 990 00	Due depositors	80,447 74
Silver coin	381 87	Due banks and others	40.00
Legal tender	3 722.20	Surplus	
Credit subject to sight draft	17,487 74	Undivided profits	874 78
Overdrafts			
Real and personal property			
Total	$ 106 362 52	Total	$ 106 362 52

CITIZENS STATE BANK, MITCHELLVILLE.

D P. OLDFIELD, President. S. J. OLDFIELD, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 156,916 50	Capital stock	$ 30,000 00
Gold coin	1,010 00	Due depositors	163,138.64
Silver coin	226 39	Due banks and others	....
Legal tender	2,718 12	Surplus	
Credit subject to sight draft	16,623 36	Undivided profits	2 144.95
Overdrafts	1,189.22		
Real and personal property	16,600 00		
Total	$ 195,283.59	Total	$ 195 283 59

CITIZENS STATE BANK, PANORA.

S C. CULBERTSON, President GEO. P. MCBURNEY, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount.
Bills receivable	$ 63 532.39	Capital stock	$ 25 000.00
Gold coin	100 00	Due depositors	80,765.04
Silver coin	217 60	Due banks and others	....
Legal tender	9 348.91	Surplus	....
Credit subject to sight draft	32,092.28	Undivided profits	235.40
Overdrafts	216.78		
Real and personal property	492.48		
Total	$ 106,000 44	Total	$ 106 000.44

DELAWARE COUNTY STATE BANK, MANCHESTER.

WM. C. CAWLEY, President CHAS. SEEDS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 453,513 51	Capital stock	$ 60,000.00
Gold coin	11 620.00	Due depositors	510.460 27
Silver coin	801.25	Due banks and others	.....
Legal tender	12,170 16	Surplus	35,000.00
Credit subject to sight draft	135.213 38	Undivided profits	21,737 15
Overdrafts	81 22		
Real and personal property	13.797.90		
Total	$ 627.197.42	Total	$ 627 197.42

DANBURY STATE BANK.

W. B BOOKER, President. J. B. SANTEE, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 112 456.02	Capital stock	$ 30,000 00
Gold coin	1 695 00	Due depositors	111 712 80
Silver coin	975.30	Due banks and others	....
Legal tender	2 340.99	Surplus	5,500.00
Credit subject to sight draft	18,645.18	Undivided profits	1,528 16
Overdrafts	1 165 47		
Real and personal property	11,463 00		
Total	$ 148,740.96	Total	$ 148,740 96

DUNLAP STATE BANK.

L KELLOGG, President S. J PATTERSON, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 317,261.08	Capital stock	$ 50 000 00
Gold coin	1 120.00	Due depositors	393,947 65
Silver coin	1,070.00	Due banks and others	....
Legal tender	2 720 78	Surplus	10 000 00
Credit subject to sight darft	129 545 44	Undivided profits	14 418 61
Overdrafts	8 040 97		
Real and personal property	8 607 99		
Total	$ 468 366.26	Total	$ 468 366 26

DOBBIN AND WHITSON STATE BANK, STATE CENTER.

O. J. WHITSON, President. F. L. DOBBIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 235 658 85	Capital stock	$ 30 000.00
Gold coin	2,275 00	Due depositors	260 283 61
Silver coin	1,678.15	Due banks and others	....
Legal tender	2.967.62	Surplus	5,000 00
Credit subject to sight draft	47.981 25	Undivided profits	4,971 98
Overdrafts	694.72		
Real and personal property	9,000.00		
Total	$ 300.255 59	Total	$ 300,255.59

DERBY STATE BANK.

J. H. PARK, President. U. G. PENICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,637.91	Capital stock	$ 35,000 00
Gold coin	25 00	Due depositors	60,478 64
Silver coin	391 24	Due banks and others	
Legal tender	1 167 94	Surplus	
Credit subject to sight draft	11,577.35	Undivided profits	1,327 55
Overdrafts	6 75		
Real and personal property	5,000 00		
Total	$ 96,806 19	Total	$ 96,806 19

ESTHERVILLE STATE BANK.

HOWARD GRAVES, President. JAMES ESPESET, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amouut.
Bills receivable	$ 159,499.63	Capital stock	$ 50 000.00
Gold coin	7,615.00	Due depositors	154,405 26
Silver coin	1 498 36	Due banks and others	
Legal tender	8 965.51	Surplus	10 000 00
Credit subject to sight draft	14 294.70	Undivided profits	718 15
Overdrafts	1 703.14		
Real and personal property	21,547,07		
Total	$ 215,123 41	Total	$ 215,123 41

EARLY STATE BANK.

F S NEEDHAM, President G S. NEEDHAM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 106 764.24	Capital stock	$ 30 000.00
Gold coin	1,590.00	Due depositors	99,763 84
Silver coin	503 00	Due banks and others	
Legal tender	2,546.45	Surplus	1,500.00
Credit subject to sight draft	13,426.69	Undivided profits	1,073 25
Overdrafts	506.71		
Real and personal property	7,000 00		
Total	$ 132 337.09	Total	$ 132,337.09

EXCHANGE STATE BANK, WALNUT.

JULIUS HECTOR, President. O. MOSHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 235 599.29	Capital stock	$ 25,000.00
Gold coin	1,185 00	Due depositors	275 048.61
Silver coin	1,556 26	Due banks and others	
Legal tender	5,210.70	Surplus	13,000 00
Credit subject to sight draft	46 818.35	Undivided profits	549.75
Overdrafts	14,091.26		
Real and personal property	9.137 50		
Total	$ 313,598.36	Total	$ 313 598 36

EXCHANGE STATE BANK, STUART.

J. E. SAVAGE, President. T. E. CROOKS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 184,777.61	Capital stock	$ 25 000 00
Gold coin	2,645.00	Due depositors	194 325 20
Silver coin	1,692 00	Due banks and others	
Legal tender	5 776 82	Surplus	8 000.00
Credit subject to sight draft	26 582.38	Undivided profits	2,713.50
Overdrafts	664 89		
Real and personal property	7 900 00		
Total	$ 230,038.70	Total	$ 230,038.70

ELKADER STATE BANK.

H. H. HAGENSICK, President. CHAS. JOHNSON, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 275,351 1	Capital stock	$ 50 000 00
Gold coin	5,115 0	Due depositors	395,011.29
Silver coin	1,710.0	Due banks and others	
Legal tender	23 391 92	Surplus	
Credit subject to sight draft	119.709 4	Undivided profits	17,330.76
Overdrafts	1,113 6		
Real and personal property	35,950.9		
Total	$ 462,342.05	Total	$ 462,342.05

EXCHANGE STATE BANK, COLLINS.

S. S. HANSON, President. N. J. THOMPSON, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80,011.51	Capital stock	$ 25,000.00
Gold coin	1,190.00	Due depositors	86,646.93
Silver coin	1,017.15	Due banks and others	
Legal tender	3,200.98	Surplus	
Credit subject to sight draft	22,618.39	Undivided profits	2,318 18
Overdraft	927.08		
Real and personal property	5,000.00		
Total	$ 113,965.11	Total	$ 113,965.11

EMERSON STATE BANK.

M. L. EVANS, President. R. M SHIPMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 104,977 55	Capital stock	$ 30,000.00
Gold coin	1,075.00	Due depositors	169,810.54
Silver coin	1,015.95	Due banks and others	
Legal tender	4,651.38	Surplus	
Credit subject to sight draft	81,004.61	Undivided profits	420.40
Overdrafts	2,242.22		
Real and personal property	5,264.23		
Total	$ 200,230.94	Total	$ 200,230.94

FARMERS' STATE BANK, DAYTON.

J. A. LINDBERG, President. E. M. LUNDIEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140.283.29	Capital stock	$ 40,000.00
Gold coin	1,400.00	Due depositors	111,047.89
Silver coin	680.00	Due banks and others	863.57
Legal tender	1,295.15	Surplus	2,500.00
Credit subject to sight draft	8,619.34	Undivided profits	4,283.12
Overdrafts	3,338.80		
Real and personal property	3,078.00		
Total	$ 158,694.58	Total	$ 158,694.58

FARMERS EXCHANGE STATE BANK, DOWS.

W. R. JAMESON, President. G. H. JAMESON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 151,859.35	Capital stock	$ 45,000.00
Gold coin	700.00	Due depositors	198,297 59
Silver coin	1,225.43	Due banks and others	
Legal tender	9,854.76	Surplus	
Credit subject to sight draft.	57.430.68	Undivided profits	663 98
Overdrafts	9,401.71		
Real and personal property.	13,489.64		
Total	$ 243,961.57	Total	$ 243,961.57

FARMERS STATE BANK, PAULLINA.

JAMES F. TOY, President. GEO. W. HARRIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 93,749.06	Capital stock	$ 25,000.00
Gold coin	120.00	Due depositors	91,648.39
Silver coin	898.00	Due banks and others	
Legal tender	2,788 59	Surplus	8,800.00
Credit subject to sight draft.	26,359.81	Undivided profits	4,395.55
Overdrafts	594.68		
Real and personal property.	5,338 80		
Total	$ 129,843 94	Total	$ 129,843.94

FARMERS STATE BANK, CHARTER OAK.

L. CORNWELL, President. W. H. RIEDESEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 144,611.88	Capital stock	$ 25,000.00
Gold coin	2,015.00	Due depositors	203,051.43
Silver coin	1,179.70	Due banks and others	
Legal tender	3,781.39	Surplus	
Credit subject to sight draft.	66,026.50	Undivided profits	3,135.89
Overdrafts	5,994.50		
Real and personal property.	7,578.35		
Total	$ 231,187.32	Total	$ 231,187.32

FARMERS STATE BANK, ROCKWELL.

GEO. H. FULLER, President. JAS. E. TRESTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 149,899 87	Capital stock	$ 25.000 00
Gold coin	230 00	Due depositors	187,532 73
Silver coin	555 80	Due banks and others	
Legal tender	3 919.02	Surplus	
Credit subject to sight draft	51,652 45	Undivided profits	2,596.71
Overdrafts	3,722 30		
Real and personal property	5,650 00		
Total	$ 215,129.44	Total	$ 215,129.44

FARMERS STATE BANK, CLEARFIELD.

H. O. HUGHES, President. O. C. HILL, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 56,296.69	Capital stock	$ 25,000.00
Gold coin	60 00	Due depositors	42,470 58
Silver coin	117 43	Due banks and others	
Legal tender	851.33	Surplus	5,999 60
Credit subject to sight draft	1,576.56	Undivided profits	1,688 38
Overdrafts	12,206 55		
Real and personal property	4,050 00		
Total	$ 75,158.56	Total	$ 75,158 56

FARMERS STATE BANK, PROMISE CITY.

A. K. ROBERTSON, President. N. A. ROBERTSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 128,002.30	Capital stock	$ 67,000 00
Gold coin		Due depositors	73,292.01
Silver coin	217.68	Due banks and others	15,000 00
Legal tender	4,500.00	Surplus	
Credit subject to sight draft	2,638 26	Undivided profits	3,334.83
Overdrafts	14,593 60		
Real and personal property	8 675 00		
Total	$ 158,626 84	Total	$ 158,626.84

FARMERS STATE BANK, DYERSVILLE.

ADOLPH LANGEL, President. J. A. SCHNILDERS, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 573,289.65	Capital stock	$ 30 000.00
Gold coin	1.360.00	Due depositors	689,482.37
Silver coin	1 645 00	Due banks and others	
Legal tender	11 643 94	Surplus	
Credit subject to sight draft	138 556.65	Undivided profits	14,104 31
Overdrafts	91 44		
Real and personal property	7,000 00		
Total	$ 733 586.68	Total	$ 733 586.68

FARMERS STATE BANK, LAKE MILLS.

S. H. LARSON, President. T. S. TWEED, Cashier

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 64,164 24	Capital stock	$ 25,000.00
Gold coin	1.165 00	Due depositors	90,077.87
Silver coin	678 23	Due banks and others	
Legal tender	6 333.52	Surplus	
Credit subject to sight draft	13 833.88	Undivided profits	351.09
Overdrafts	5 489 58		
Real and personal property	23 764 51		
Total	$ 115,428.96	Total	$ 115,428.96

FARMERS STATE BANK, SALIX.

ALEXIS FORTIN, President. HERMAN FORTIN, Cashier

STATEMEN

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,337.37	Capital stock	$ 25.000 00
Gold coin	15.00	Due depositors	30,363.48
Silver coin	315 95	Due banks and others	17,000.00
Legal tender	753.79	Surplus	
Credit subject to sight draft	5 046 67	Undivided profits	435.74
Overdrafts	330 44		
Real and personal property	6,000.00		
Total	$ 72,799.22	Total	$ 72,799.22

FARMERS STATE BANK, KAMRAR.

GEO. S. NEEL, President. G. B. KRAY, Cashier.

STATEMENT

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 59 749 14	Capital stock	$ 25,000 00
Gold coin	115.00	Due depositors	53 037 93
Silver coin	107 50	Due banks and others	....
Legal tender	1 720.24	Surplus	....
Credit subject to sight draft	6 714 57	Undivided profits	2,271.95
Overdrafts	9 80		
Real and personal property	11 893 63		
Total	$ 80 309 88	Total	$ 80,309.88

FARMERS STATE BANK, JESUP.

JAMES DALTON, President. A. M. DALTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 120 068 29	Capital stock	$ 25 000 00
Gold coin	2,930.00	Due depositors	152 449 93
Silver coin	436 00	Due banks and others	8 00
Legal tender	6 758.98	Surplus	1 000 00
Credit subject to sight draft	44 704 87	Undivided profits	2,921 08
Overdrafts	107.15		
Real and personal property	6 373 72		
Total	$ 181 379 01	Total	$ 181 379 01

FARMERS AND TRADERS STATE BANK, BONAPARTE.

B. R. VALE, President. J. A. JOHNSON, Cashier.

STATEMENT

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 320 925 82	Capital stock	$ 50 000 00
Gold coin	5 845 00	Due depositors	287,284 05
Silver coin	1 434.00	Due banks and others	980 00
Legal tender	7.485 52	Surplus	...
Credit subject to sight draft	23 642 18	Undivided profits	26 788 14
Overdrafts	2.371 25		
Real and personal property	5,348 42		
Total	$ 365 052 19	Total	$ 365,052.19

FARMERS AND MERCHANTS STATE BANK, CORYDON.

WILLIAM HUGHES, President F. B. FRY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 286 895.95	Capital stock	$ 60,000 00
Gold coin	3,140 00	Due depositors	227 753.27
Silver coin	2 602.67	Due banks and others	
Legal tender	7 511 02	Surplus	45,000.00
Credit subject to sight draft	1,490 97	Undivided profits	319 94
Overdrafts	15 902 50		
Real and personal property	15,260 10		
Total	$ 333 103 21	Total	$ 333,193.21

FARMERS AND MECHANTS STATE BANK, COLUMBUS JUNCTION.

C. F. BUTLER, President. W. P. PAUGH, Cashier.

STATEMENT.

Assets	Amounts	Liabilities	Amount
Bills receivable	$ 142,088.90	Capital stock	$ 50,000.00
Gold coin	470 00	Due depositors	123,319 15
Silver coin	469 45	Due banks and others	354 42
Legal tender	4,562 50	Surplus	15 000.00
Credit subject to sight draft	38.417.95	Undivided profits	6,647 03
Overdrafts	6 302 10		
Real and personal property,	3,009 70		
Total	$ 195,320 60	Total	$ 195,320 60

FARMERS AND MERCHANTS STATE BANK, CASCADE.

DICKSON BEATTY, President. J. W BEATTY, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount
Bills receivable	$ 223.469 11	Capital stock	$ 27,000 00
Gold coin	3 015 00	Due depositors	242,858.29
Silver coin	1 109 25	Due banks and others	
Legal tender	11,267 37	Surplus	7,000 00
Credit subject to sight draft	37 154 42	Undivided profits	3.200 07
Overdrafts.	2,851 71		
Real and personal property	1,191 50		
Total	$ 280,058 36	Total	280,068.36

FARMERS AND MERCHANTS STATE BANK, NEOLA.

JOHN ROANE, President. E. F. COTTER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 195 047 20	Capital stock	$ 25 000 00
Gold coin	3 455 00	Due depositors	246,157.79
Silver coin	1.165.00	Due banks and others	
Legal tender	4 147 53	Surplus	
Credit subject to sight draft	57 170.96	Undivided profits	7,927.88
Overdrafts	5 299 98		
Real and personal property	12 800 00		
Total	$ 279 085 67	Total	$ 279.085 67

FARMERS AND MERCHANTS STATE BANK, MARION.

GEO. W. TOMS, President. E. J. ESGATE, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 305 803.98	Capital stock	$ 60,000 00
Gold coin	5,155.00	Due depositors	321 549.18
Silver coin	663 00	Due banks and others	
Legal tender	10,424 26	Surplus	5 000 00
Credit subject to sight draft	52,945 73	Undivided profits	2,905 34
Overdrafts	462 55		
Real and personal property	14,000 00		
Total	$ 389 454 52	Total	$ 389,454.52

FARMERS AND MERCHANTS STATE BANK, WASHINGTON.

CHAS OHMGEMACH, President. S. A WHITE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 163,887.25	Capital stock	$ 50,000.00
Gold coin	3,802 50	Due depositors	173,578 65
Silver coin	975.00	Due banks and others	
Legal tender	4 747.96	Surplus	
Credit subject to sight draft	35,472 79	Undivided profits	3,477 18
Overdrafts	3,170 33		
Real and personal property	15,000 00		
Total	$ 227,055 83	Total	$ 227 055.83

FIRST STATE BANK, GREENE.

O. C. PERRIN, President. F. L. STOBER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 321,925 83	Capital stock	$ 50 000 00
Gold coin	8 095.00	Due depositors	277 674 84
Silver coin	3,478 75	Due banks and others	
Legal tender	9 336 14	Surplus	84,616 54
Credit subject to sight draft	58,431.40	Undivided profits	7.331.73
Overdrafts	12 355.99		
Real and personal property	6 000 00		
Total	$ 419 623 11	Total	$ 419.623.11

FARMERS AND DROVERS STATE BANK, SEYMOUR.

A. EVANS, Pres'dent. LEROY WARE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 214,909 94	Capital stock	$ 80 000 00
Gold coin	7.295 00	Due depositors	180 617 24
Silver coin	876.00	Due banks and others	3 000 00
Legal tender	9 294 92	Surplus	
Credit subject to sight draft	20 017 00	Undivided profits	2,775 28
Overdrafts	4 554 90		
Real and personal property	9.442 76		
Total	$ 266 392.52	Total	.392 52

FIRST STATE BANK, HAWKEYE.

S. H BEVINS, President. M. V. HENDERSON JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 114.074 01	Capital stock	$ 25.000.00
Gold coin	1,920 00	Due depositors	129 708 81
Silver coin	254.00	Due banks and others	
Legal tender	2 191 51	Surplus	1.000.00
Credit subject to sight draft	30 261 31	Undivided profits	
Overdrafts	2 807 98		
Real and personal property	4,200 00		
Total	$ 155,708 81	Total	$ 155 708.81

FARMERS AND TRADERS STATE BANK, LEON.

JOHN W. HARVEY, President. FRED TEALE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 261,335.69	Capital stock	$ 50,000.00
Gold coin	1,500.00	Due depositors	322,599.41
Silver coin	3,450.00	Due banks and others	
Legal tender	8,550.91	Surplus	7,500.00
Credit subject to sight draft	85,744.83	Undivided profits	2,449.62
Overdrafts	9,887.60		
Real and personal property	12,080.00		
Total	$ 382,549.03	Total	$ 382,549.03

FRANKEL STATE BANK, OSKALOOSA.

G. W. FRANCE, President. F. B. SHAFER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 376,138.37	Capital stock	$ 60,000.00
Gold coin	4,525.00	Due depositors	373,737.40
Silver coin	2,185.00	Due banks and others	
Legal tender	14,114.66	Surplus	
Credit subject to sight draft	26,695.45	Undivided profits	12,841.28
Overdrafts	6,420.20		
Real and personal property	16,500.00		
Total	$ 446,578.68	Total	$ 446,578.68

FIRST STATE BANK OF ADAIR COUNTY, ORIENT.

J. T DALBY, President C. A. HAYNES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,414.53	Capital stock	$ 25,000.00
Gold coin	565.00	Due depositors	126,215.59
Silver coin	1,149.00	Due banks and others	
Legal tender	4,072.80	Surplus	
Credit subject to sight draft	36,042.52	Undivided profits	1,423.65
Overdrafts	2,395.39		
Real and personal property	5,000.00		
Total	$ 152,639.24	Total	$ 152,639.24

FIRST STATE BANK, ARLINGTON.

G. DUNNING, President. D. B ALLEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,121.15	Capital stock	$ 25,000 00
Gold coin	860 00	Due depositors	103,381.34
Silver Coin	269.95	Due banks and others	
Legal tender	15 037 56	Surplus	21 053.43
Credit subject to sight draft	26,572.42	Undivided profits	2 139.15
Overdrafts	5,709.84		
Real and personal property			
Total	$ 151 573.92	Total	$ 151,573.92

FIRST STATE BANK, CORWITH.

O. W. STILSON, President. J. H. STANDRING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 86,266 56	Capital stock	$ 50 000.00
Gold coin	225 00	Due depositors	90 750.28
Silver coin	285 00	Due banks and others	
Legal tender	3,766 34	Surplus	1 000 00
Credit subject to sight draft	10,937.58	Undivided profits	2,772.05
Overdrafts	967 42		
Real and personal property	42,124.43		
Total	$ 144,522.33	Total	$ 144,522.33

FIRST STATE BANK, MAPLETON.

JNO R. WELCH, President. C. C. JACOBSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 106 039 20	Capital stock	$ 40 000.00
Gold coin	540.00	Due depositors	79,457 35
Silver coin	262 85	Due banks and others	
Legal tender	3,815.76	Surplus	
Credit subject to sight draft	13,498 70	Undivided profits	13,593.97
Overdrafts	1,854 81		
Real and personal property	7,000 00		
Total	133,051 32	Total	$ 133,051.32

FAIRBANK STATE BANK.

W. F. TREADWELL, President. ED. EVERETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,303.74	Capital stock	$ 26,000 00
Gold coin	1,000.00	Due depositors	149,141.28
Silver coin	500 00	Due banks and others	------
Legal tender	5,166 14	Surplus	2,600 00
Credit subject to sight draft	74,076 4	Undivided profits	2,490 92
Overdrafts	1,185 78		
Real and personal property	4,000.00		
Total	$ 180,232.20	Total	$ 180,232.20

FARMERS AND DROVERS STATE BANK, GERMANIA.

CHAS. C. HARTMAN, President. E. G. SEYMOUR, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 97,544 32	Capital stock	$ 25,000.00
Gold coin	....	Due depositors	101,360.74
Silver coin	904.80	Due banks and others	....
Legal tender	4,069.05	Surplus	500 00
Credit subject to sight draft	21.445 69	Undivided profits	2,025.20
Overdrafts	1,905 00		
Real and personal property	3,017 08		
Total	$ 128,885,94	Total	$ 128,885.94

FENTON STATE BANK.

M. WEISBROD, President. H. W. NEWELL, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 61,412.31	Capital stock	$ 25,000.00
Gold coin	30.00	Due depositors	46,200.79
Silver coin	240.00	Due banks and others	.....
Legal tender	1,413.86	Surplus	.....
Credit subject to sight draft	6 122 72	Undivided profits	420.30
Overdrafts	2 20		
Real and personal property	2,400.00		
Total	$ 71,621.09	Total	$ 71,621 09

FARMERS AND MERCHANTS STATE BANK, COIN.

WM. WILSON, President. R. O GAMBLE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,879 88	Capital stock	$ 25,000 00
Gold coin	470 00	Due depositors	46,005.00
Silver coin	765.34	Due banks and others	4,000 00
Legal tender	2 021 65	Surplus	
Credit subject to sight draft	3,333 69	Undivided profits	1,471.60
Overdrafts	6,006 04		
Real and personal property	3,000.00		
Total	$ 76,476 60	Total	$ 76,476 60

FARMERS STATE BANK, LAMONI.

THOS. TEALE, President. ORRA TEALE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,001.04	Capital stock	$ 25,000 00
Gold coin	1,645.00	Due depositors	91,853.78
Silver coin	1,005 48	Due banks and others	
Legal tender	2,833 25	Surplus	1,250.00
Credit subject to sight draft	8,899 74	Undivided profits	717.98
Overdrafts	5,437 25		
Real and personal property	5,000 00		
Total	$ 118,821.76	Total	$ 118.821.76

FRANKLIN COUNTY STATE BANK, HAMPTON.

A. W. BEED, President. H. L. HARRISON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 387,473.11	Capital stock	$ 75,000 00
Gold coin	3,010 00	Due depositors	428,235 61
Silver coin	1,272 60	Due banks and others	
Legal tender	10,898.90	Surplus	
Credit subject to sight draft	76.965.09	Undivided profits	7,481 78
Overdrafts	16,077.69		
Real and personal property	15 000.00		
Total	$ 510,717.39	Total	$ 510,717.39

FIRST STATE BANK, FREDERICKSBURG.

L. PADDEN, President. GUY M. PADDEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 118 420 06	Capital stock	5,0 00.00
Gold coin	710 00	Due depositors	123,480.03
Silver coin	1,553.75	Due banks and others	...
Legal tender	2,576 85	Surplus	...
Credit subject to sight draft	25,883 60	Undivided profits	148.32
Overdrafts	544 10		
Real and personal property	7,940 00		
Total	$ 157,628 35	Total	$ 157 628 35

FARMERS STATE BANK, HOPKINTON

H. M. JOHNSON, President. A W. MCDONALD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 24,753 24	Capital stock	$ 25,000 00
Gold coin	...	Due depositors	9,589 15
Silver coin	337 00	Due banks and others	...
Legal tender	907.69	Surplus	...
Credit subject to sight draft	7,402.00	Undivided profits	815.20
Overdrafts	814.97		
Real and personal property	1,189.45		
Total	$ 35 404.35	Total	$ 35,404.35

GERMAN STATE BANK, DYERSVILLE.

JACOB KERPER, President. D. A. GEHRIG, Cashier.

STATEMENT.

Assets	Amoun	Liabilities.	Amount.
Bills receivable	$ 335,082.81	Capital stock	$ 25,000 00
Gold coin	550.00	Due depositors	381 229.14
Silver coin	1,163.50	Due banks and others	...
Legal tender	5 238.50	Surplus	7,000.00
Credit subject to sight draft	57,819.94	Undivided profits	1,339 88
Overdrafts	233.27		
Real and personal property	14,481.00		
Total	$ 414,569.02	Total	$ 414,569 02

GREENE COUNTY STATE BANK, JEFFERSON.

ALBERT HEAD, President. M. M. HEAD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 302,371 36	Capital stock	$ 50,000 00
Gold coin	1,755 00	Due depositors	324,115.33
Silver coin	529.90	Due banks and others	...
Legal tender	7,078 23	Surplus	....
Credit subject to sight draft	42,162. 4	Undivided profits	14,858.43
Overdrafts	12,422 93		
Real and personal property	22,654 00		
Total	$ 388,973 76	Total	$ 388,973 76

GALVA STATE BANK.

B. E. WHEALEN, President. GEO. B. WHEALEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bill receivable	$ 142,514.42	Capital stock	$ 25,000 00
Gold coin	100 00	Due depositors	138,758.05
Silver coin	650.00	Due banks and others	....
Legal tender	5,088 71	Surplus	...
Credit subject to sight draft	33,901 97	Undivided profits	28,648 99
Overdrafts	1,357.11		
Real and personal property	8,794 83		
Total	$ 192,407.04	Total	$ 192.407 04

GARWIN STATE BANK.

G. H. AUSTIN, President EDWIN BEERY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 159,954 75	Capital stock	$ 30,000.00
Gold coin	1,135 00	Due depositors	146,750 01
Silver coin	467.00	Due banks and others	...
Legal tender	2,991 09	Surplus	12,000 00
Credit subject to sight draft	19,023 35	Undivided profits	6,212.91
Overdrafts	2,391 73		
Real and personal property	9,000.00		
Total	$ 194,962 92	Total	$ 194,962 92

GUTTENBURG STATE BANK.

THOS S. IVES, President. JNO. P. ECKART, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	140,870.64	Capital stock	25,000.00
Gold coin	6,455 00	Due depositors	274,527.22
Silver coin	966.00	Due banks and others	200 00
Legal tender	7,063.83	Surplus	10,000.00
Credit subject to sight draft	149,323.83	Undivided profits	5,867 14
Overdrafts	1,540.06		
Real and personal property	9,375.00		
Total	$ 315,594.36	Total	$ 315,594.36

GLENWOOD STATE BANK.

F. M. SHRIVER, President C. P. HALE Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,445.77	Capital stock	$ 25 000 00
Gold coin	2,845 00	Due depositors	127 519.56
Silver coin	465.00	Due banks and others	
Legal tender	7 176.48	Surplu	2,191.33
Credit subject to sight draft	51,356.44	Undivided profits	838 48
Overdrafts	834.77		
Real and personal property	2 425 91		
Total	$ 155,549.37	Total	$ 155.549 37

GERMAN STATE BANK, KEYSTONE.

EGGERT OFFT, President. CHAS W. SHIREMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 167,743.83	Capital stock	$ 25,000.00
Gold coin	490 00	Due depositors	195,496.30
Silver coin	220 00	Due banks and others	
Legal tender	4,781 20	Surplus	
Credit subject to sight draft	38,775.39	Undivided profits	1,089.78
Overdrafts	1,391 41		
Real and personal property	8,184.25		
Total	$ 221,586 08	Total	$ 221,586.08

HARDIN COUNTY STATE BANK, ELDORA.

C. M. DUREN, President. E. D. ROBB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 256,965.95	Capital stock	$ 50 000.00
Gold coin	15 425.00	Due depositors	281 562 65
Silver coin	5 741.90	Due banks and others	.....
Legal tender	5 352.19	Surplus	25 000.00
Credit subject to sight draft	65.780 36	Undivided profits	13,955 43
Overdrafts	2.063.73		
Real and personal property	19 188.95		
Total	$ 370 518 08	Total	$ 370.518 08

HUMBOLDT STATE BANK.

P. FINCH, President. R. J. JOHNSTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 188,054.02	Capital stock	$ 75.000 00
Gold coin	5.045 00	Due depositors	125.511.36
Silver coin	325 00	Due banks and others	.....
Legal tender	4,868.48	Surplus	20 000 00
Credit subject to sight draft	24 386.87	Undivided profits	7,609 11
Overdrafts	741 17		
Real and personal property	4,700.00		
Total	$ 228 120 47	Total	$ 228.120 47

HARTLEY STATE BANK.

FRANK PATCH, President. F. R. PATCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 226.186.89	Capital stock	$ 40.000.00
Gold coin	2,530 00	Due depositors	209 027.79
Silver coin	912.62	Due banks and others	.....
Legal tender	4 027 76	Surplus	25,000.00
Credit subject to sight draft	12 124 75	Undivided profits	.....
Overdrafts	15 284 11		
Real and personal property	12 961.66		
Total	$ 274,027 79	Total	$ 274.027 79

HAMILTON COUNTY STATE BANK, WEBSTER CITY.

L. A. McMurray, President. F. H. Alexander, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 460,328.17	Capital stock	$ 100,000.00
Gold coin	1,150.00	Due depositors	530,137 8
Silver coin	2,675.75	Due banks and others	
Legal tender	34,978.65	Surplus	
Credit subject to sight draft	95,655.79	Undivided profits	18,746.67
Overdrafts	14,096.20		
Real and personal property	40,000 00		
Total	$ 648,884 56	Total	$ 648,884.56

HUBBARD STATE BANK.

W. J. Thompson, President. D. E Byam, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138,978 46	Capital stock	$ 50,000 00
Gold coin	1,265.00	Due depositors	115,337.35
Silver coin	1,230.00	Due banks and others	11 50
Legal tender	2,156 47	Surplus	5,000 00
Credit subject to sight draft	12,008.23	Undivided profits	1,502.86
Overdrafts	3,947 64		
Real and personal property	12,265.91		
Total	$ 171,851 71	Total	$ 171,851.71

HUMESTON STATE BANK.

B. King, President. W. T. Moore, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 189,041.16	Capital stock	$ 40,000 00
Gold coin	2,655.00	Due depositors	114,391.82
Silver coin	1,051.07	Due banks and others	
Legal tender	3,509.2.	Surplus	13,520.00
Credit subject to sight draft	13.454 70	Undivided profits	5 722.36
Overdrafts	6,883 21		
Real and personal property	7,039.79		
Total	$ 173,634.18	Total	$ 173,634.18

HAZELTON STATE BANK.

T. E. McCurdy, President. Willis G. Kiefer, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 159,734 34	Capital stock	$ 25,000.00
Gold coin	800 00	Due depositors	160,578 47
Silver coin	460.00	Due banks and others	.....
Legal tender	6,268 83	Surplus	5,000 00
Credit subject to sight draft	28 191.72	Undivided profits	12,668.14
Overdrafts	3,946.42		
Real and personal property	3,850.80		
Total	$ 203,246.61	Total	$ 203,246.61

HERSHEY STATE BANK, MUSCATINE.

P. W. Francis, President. L. G. Burnett, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 815,484 70	Capital stock	$ 75,000.00
Gold coin	21 152 50	Due depositors	968,279.72
Silver coin	1 887 00	Due banks and others	
Legal tender	12 880 03	Surplus	25.000 00
Credit subject to sight draft	276 704.81	Undivided profits	42,503.02
Overdrafts	11,728.67		
Real and personal property	1,500 00		
Total	$ 1,140,782.74	Total	$ 1,140,782.74

HOME STATE BANK, HUMESTON.

Geo. McCulloch, President. Bert McCulloch, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 123.968.63	Capital stock	$ 60,000.00
Gold coin	2,105.00	Due depositors	103,093 58
Silver coin	1 053.5	Due banks and others	
Legal tender	1 783.0	Surplus	
Credit subject to sight draft	15 813.7	Undivided profits	3,028.74
Overdrafts	8,763 56		
Real and personal property	12,639 91		
Total	$ 166,122.3	Total	166,122.32

HOPKINTON STATE BANK.

F B. DOOLITLE, President F. C. REEVE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 223,064.26	Capital stock	$ 40 000.00
Gold coin	350.00	Due depositors	212.760.08
Silver coin	568.62	Due banks and others	.....
Legal tender	7,771.17	Surplus	13,000.00
Credit subject to sight draft	25,607 34	Undivided profits	2,859.32
Overdrafts	4,258.01		
Real and personal property	7,000 00		
Total	$ 268,619.40	Total	$ 268,619.40

HEDRICK STATE BANK.

J. B. MOWREY, President. F. H. TINSLEY Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 87,243.89	Capital stock	$ 25,000.00
Gold coin	1,105.00	Due depositors	73,142.19
Silver coin	786.08	Due banks and others	.....
Legal tender	1,977.77	Surp us	.....
Credit subject to sight draft	3,360 52	Undivided profits	2,033.03
Overdrafts	652.95		
Real and personal property	5,049.01		
Total	$ 100,175.22		$ 100,175.22

HELMER & GORTNER STATE BANK, MECHANICSVILLE.

LINES BENNETT, President. H. F. COLLVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 208,942 15	Capital stock	$ 40,000.00
Gold coin	1,692 50	Due depositors	223,968.08
Silver coin	372.00	Due banks and others	.....
Legal tender	1 584.04	Surplus	6 500.00
Credit subject to sight draft	37,568.05	Undivided profits	4,930.31
Overdrafts	9,111.61		
Real and personal property	16,117.99		
Total	$ 275,388.34	Total	$ 275,388.34

HAWARDEN STATE BANK.

A. G. ANDERSON, President. ANDREW RING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140 835.78	Capi al stock	$ 40,000 00
Gold coin	1,030 00	Due depositors.	133 143 03
Silver coin	839 03	Due banks and others	.. ..
Le al tender	4,363 52	Surplus	.....
Credit subject to sight draft.	19,358.64	Undivided profits..	5,161.39
Overdrafts	812.01		
Real and personal property.	11,065.44		
Total	$ 178 304 42	Total.	$ 178.304.42

IOWA STATE BANK, HULL.

E. H REIMANN, President. JNO. B. MAYER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 110,258 71	Capital stock.	$ 35 000 00
Gold coin	2,590.00	Due depositors.	135,202.34
Silver coin	1,047 30	Due banks and others	... ...
Legal tender	2 786.21	Surplus	....
Credit subject to sight draft.	52,227.1[illegible]	Undivided profits.	1,770.74
Overdrafts	63 6[illegible]		
Real and personal property.	3,000 0		
Total	$ 171,973 0	Total	$ 171 973 08

IOWA STATE BANK, OSCEOLA.

J. E. SHEPARD, President. C. A. TWYFORD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 163,168.77	Capital stock	$ 50,000.00
Gold coin	737.50	Due depositors	107,908.10
Silver coin	901.00	Due banks and others	20,000 00
Legal tender	5,008.6[illegible]	Surplus	....
Credit subject to sight draft.	4 222 2[illegible]	Undivided profits	14 480 6
Overdrafts	11,192 8[illegible]		
Real and personal property	7,157.1		
Total	$ 192,388.1[illegible]	Total.	$ 192.388 16

IOWA STATE BANK, WEST LIBERTY.

I. A. NICHOLS, President. IRVIN AIKENS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 282,059 92	Capital stock	$ 40,000 00
Gold coin	1 555.00	Due depositors	263,789.74
Silver coin	1 800.00	Due banks and others	1 743.96
Legal tender	4,437.74	Surplus	1 500.00
Credit subject to sight draft	35,609.20	Undivided profits	13,272 57
Overdrafts	1.244.41		
Real and personal property	7,700.00		
Total	$ 333,806.27	Total	$ 333,806.27

IOWA STATE BANK, MASON CITY.

N. C. KOTCHELL, President. F. W. KEECH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 177,745.58	Capital stock	$ 50,000 00
Gold coin		Due depositors	173,701.26
Silver coin	1 671 70	Due banks and others	
Legal tender	16,596.40	Surplus	
Credit subject to sight draft	15,711.67	Undivided profits	942 64
Overdrafts	7.168.40		
Real and personal property	5,750.15		
Total	$ 224,643.90	Total	$ 224,643.90

IOWA STATE BANK, DES MOINES.

E. H. HUNTER, President. GEO. A. DINSMORE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 281,484.72	Capital stock	$ 50,000.00
Gold coin	4,755.00	Due depositors	312,669 18
Silver coin	4 382 51	Due banks and others	5,498.72
Legal tender	15 360.22	Surplus	
Credit subject to sight draft	56,361.31	Undivided profits	2,726.42
Overdrafts	8 550.57		
Real and personal property			
Total	$ 370,894.33	Total	$ 370,894 33

IOWA CITY STATE BANK.

EUCLID SANDERS, President. P. A. KORAB, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 312,596 48	Capital stock	$ 65,000 00
Gold coin	16 367 00	Due depositors	325.198 13
Silver coin	2 454 80	Due banks and others	....
Legal tender	42 346.98	Surplus	23 500 00
Credit subject to sight draft	15 600.84	Undivided profits	1,848 74
Overdrafts	7,180.77		
Real and personal property	19,000 00		
Total	$ 415 546 87	Total	$ 415 546 87

IOWA VALLEY STATE BANK, BELMOND.

G. H. RICHARDSON, President. W. I. ROSECRANS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 47.969 69	Capital stock	$ 30.000 00
Gold coin	1,715.00	Due depositors	67 274 01
Silver coin	754 80	Due banks and others	111.46
Legal tender	6,255 40	Surplus	.....
Credit subject to sight draft	26 705.16	Undivided profits	780.40
Overdrafts	1.861 18		
Real and personal property	12,904 64		
Total	$ 98.165.87	Total	$ 98 165 87

IOWA STATE BANK, BONAPARTE.

H. H. MEEK, President. KIRK MEEK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58,892 53	Capital stock	$ 25.000 00
Gold coin	265 00	Due depositors	51,971.49
Silver coin	55 00	Due banks and others	.....
Legal tender	1.113.44	Surplus	.....
Credit subject to sight draft	17,326.65	Undivided profits	1,520 25
Overdrafts	839 12		
Real and personal property	.....		
Total	$ 78 491 74	Total	$ 78 491 74

IOWA STATE BANK, WATERLOO.

J. D. EASTON, President. G. N. GARRETTSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 253,921.39	Cap tal stock	$ 50,000.00
Gold coin	795 00	Due depositors	249 253.67
Silver coin	517.90	Due banks and others	.....
Legal tender	6,748.02	Surplus	10,000.00
Credit subject to sight draft	39,854.50	Undivided profits	6,205.61
Overdrafts	622.47		
Real and personal property	13,000.00		
Total	$ 315,459.28	Total	$ 315,459.28

IOWA STATE BANK, MOUNT AYR.

J. W. HARVEY, President. BERT TEALE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,319 12	Capital stock	$ 25 000 00
Gold coin	1 110 00	Due depositors	152 433 13
Silver coin	2,193.95	Due banks and others	.....
Legal tender	11,210.00	Surplus	2,500 00
Credit subject to sight draft	30 308 89	Undivided profits	292 92
Overdrafts	6 608.34		
Real and personal property	10 475.75		
Total	$ 180 226 05	Total	$ 180,226.05

IOWA LOAN AND TRUST CO., DES MOINES.

W. E. COFFIN, President. G. W. GRAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 3,337,332 98	Capital stock	$ 500 000.00
Gold coin	100 00	Due depositors	2 369,181 72
Silver coin	123.10	Due banks and others	19 915 81
Legal tender	7 594.8[illegible]	Surplus	100 000 00
Credit subject to sight draft	45,551.6[illegible]	Undivided profits	501,736 41
Overdrafts	29.5[illegible]		
Real and personal property.	100 102.0[illegible]		
Total	$ 3,490 833 [illegible]	Total	$ 3,490 833 94

JEFFERSON COUNTY STATE BANK, FAIRFIELD.

D. C. BRADLEY, President S. K. WEST, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 116,438.34	Capital stock	$ 60 000.00
Gold coin	2,950 00	Due depositors	135 593.80
Silver coin	411.00	Due banks and others	... ..
Legal tender	10,426.08	Surplus	....
Credit subject to sight draft	49,671 96	Undivided profits	2,251 24
Overdrafts	5,832 37		
Real and personal property	12,115 29		
Total	$ 197,845.04	Total	$ 197,845.04

JESUP STATE BANK.

Z. A. CRAWFORD, President. C. L. BRIGHT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 88,074.78	Capital stock	$ 25,000.00
Gold coin.	595.00	Due depositors.	124,125 81
Silver coin	1,066 75	Due banks and others	
Legal tender	4,150.64	Surplus	1,500.00
Credit subject to sight draft	52,612 35	Undivided profits	2 52 .21
Overdrafts	1,121 50		
Real and personal property	5,500.00		
Total	$ 153 151 02	Total	$ 153,151.02

KOSSUTH COUNTY STATE BANK, ALGONA.

W. H. INGHAM, President. L. H. SMITH, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 147.826.47	Capital stock	$ 50,000 00
Gold coin	3.300 00	Due depositors	256 389 43
Silver coin	3,008 75	Due banks and others.	.. ..
Legal tender	6,634.67	Surplus	....
Credit subject to sight draft	145,398.52	Undivided profits	11,148.44
Overdrafts	1,256 6		
Real and personal property.	10,112.85		
Total	$ 317.537 87	Total	$ 317,537.87

KEOKUK COUNTY STATE BANK, SIGOURNEY.

G. E. KLIENSCHMIDT, President — A. H. BRUNT, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 183,341.46	Capital stock	$ 50,000.00
Gold coin	6 025 00	Due depositors	175,586.17
Silver coin	1,241.50	Due banks and others	....
Legal tender	2,098 55	Surplus	8,000.00
Credit subject to sight draft	34,213 79	Undivided profits	2 017.58
Overdrafts	683 45		
Real and personal property	8,000 00		
Total	$ 235,603 75	Total	$ 235,603.75

KEOSAUQUA STATE BANK, KEOSAUQUA.

H. H. TRIMBLE, President. — J. LESTER THERME, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 81,417.67	Capital stock	$ 27,800.00
Gold coin	4,465 00	Due depositors	72,838.82
Silver coin	686 64	Due banks and others	....
Legal tender	1,344.40	Surplus	....
Credit subject to sight draft	12,229 25	Undivided profits	3,243.53
Overdrafts	1,449 95		
Real and personal property	2,269 44		
Total	$ 103,882 35	Total	$ 103,882.35

KIRON STATE BANK.

HENRY HANSON, President. — W. J. SANDBERG, Cashier.

STATEMENT.

Asets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68 008.82	Capital stock	$ 25,000 00
Gold coin	....	Due depositors	124,553.20
Silver coin	1,212 30	Due banks and others	....
Legal tender	2 908.85	Surplus	....
Credit subject to sight draft	55.906 50	Undivided profits	1,373 54
Overdrafts	528.30		
Real and personal property	2,361.97		
Total	$ 150,926 74	Total	$ 150,926 74

KELLERTON STATE BANK.

J. A. WOOLUMS, President. W. G. MCCLEARY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 88,026.21	Capital stock	$ 25.000 00
Gold coin	505 00	Due depositors	67,023.80
Silver coin	740.72	Due banks and others	9 500 00
Legal tender	2.195 00	Surplus	2 500.00
Credit subject to sight draft.	3,949.17	Undivided profits	503 17
Overdrafts	3,995.91		
Real and personal property	5,114.96		
Total	$ 104 526.97	Total	$ 104,526 97

LAKE PARK STATE BANK.

JNO. W. CRAVENS, President. A. C. ROBERTSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105 809.38	Capital stock	$ 35,000.00
Gold coin	95 00	Due depositors	101,646 11
Silver coin	1,590.94	Due banks and others	.....
Legal tender	3.550.69	Surplus	.....
Credit subject to sight draft.	17 582.09	Undivided profits	3,550.12
Overdrafts	1,130.63		
Real and personal property	10.437 50		
Total	$ 140 196.23	Total	$ 140,196.23

LAKE VIEW STATE BANK.

PHIL SCHALLER, President. F. S. NEEDHAM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105,743.35	Capital stock	$ 25 000.00
Gold coin	1.040 00	Due depositors	104,275.74
Silver coin	754.90	Due banks and others	.. ....
Legal tender	2 862.86	Surplus	.... ..
Credit subject to sight draft.	20 012 96	Undivided profits	3.335.32
Overdrafts	196 99		
Real and personal property	2 000.00		
Total	$ 132 611.06	Total	$ 132 611 06

LOVELL STATE BANK, MONTICELLO.

GEO L. LOVELL, President. R. C STIRTON, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 721,374 96	Capital stock	$ 100,000 00
Gold coin	7,035.00	Due depositors	701,354 88
Silver coin	1 734 00	Due banks and others	
Legal tender	9 276 47	Surplus	45,000 00
Credit subject to sight draft	116,158.78	Undivided profits	12,113 98
Overdrafts	2,889 65		
Real and personal property			
Total	$ 858,468.86	Total	$ 858,468 86

MONTICELLO STATE BANK.

S. S. FANVELL, President. H. M. CARPENTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 1,362,390 41	Capital stock	$ 100,000 00
Gold coin	7,130 00	Due depositors.	1,301,718.51
Silver coin	681.00	Due banks and others	
Legal tender	9 914 18	Surplus	100.000.00
Credit subject to sight draft.	167,937 47	Undivided profits	69.712 29
Overdrafts	6,377 74		
Real and personal property	17,000.00		
Total	$ 1.571,430 80	Total	1 571,430 80

MARSHALLTOWN STATE BANK.

A. F. BALCH, President. P. S. BALCH, Cashier.

STATEMENT

Assets	Amount	Liabilities	Amount.
Bills receivable	$ 565,856 39	Capital stock	$ 100,000 00
Gold coin	14,255.00	Due depositors.	685,430 16
Silver coin	5 161 50	Due banks and others.	
Legal tender.	38,408 22	Surplus .	30 000.00
Credit subject to sight draft	174,521.60	Undivided profits	10,975.18
Overdrafts	1,253.63		
Real and personal property.	26,946.00		
Total	$ 826,405.31	Total	826,405.34

MACEDONIA STATE BANK.

WILLOUGHBY DYE, President. JAS. M. KELLEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 173 496.76	Capital stock	$ 50 000 00
Gold coin	2 098 00	Due depositors	149,306 21
Silver coin	905.06	Due banks and others	
Legal tender	3,978.97	Surplus	10 000 00
Credit subject to sight draft	27 413.43	Undivided profits	3,816 47
Overdrafts	1 763 61		
Real and personal property	3 466.85		
Total	$ 213 122 68	Total	$ 213,122 68

MAHASKA COUNTY STATE BANK, OSKALOOSA.

W R. LACEY, President. J. R. BARNES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 705 308 41	Capital stock	$ 100 000 00
Gold coin	11 760.00	Due depositors	731 253 85
Silver coin	1 238.65	Due banks and others	
Legal tender	25 605 51	Surplus	50.000 00
Credit subject to sight draft	148,559 14	Undivided profits	17 780 35
Overdrafts	501 49		
Real and personal property	6 061.00		
Total	$ 899,034 20	Total	$ 899 034.20

MERCHANTS STATE BANK, CORRECTIONVILLE.

C. J. WOHLENBERG, President. ERNEST SCHNECKLOTH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 113,668.89	Capital stock	$ 25 000.00
Gold coin	1 065 00	Due depositors	130,132 13
Silver coin	501 16	Due banks and others	...
Legal tender	1 754.84	Surplus	...
Credit subject to sight draft	25 696 65	Undivided profits	2 339 61
Overdrafts	1 708 20		
Real and personal property	13,077.00		
Total	$ 157,471.74	Total	$ 157.471 74

MONONA STATE BANK.

L. L. RENSHAW, President. F. M ORR, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 113 546 11	Capital stock	$ 25,000 00
Gold coin	2 930 00	Due depositors	139 089 75
Silver coin	684 50	Due banks and others	1,240 00
Legal tender	1 245 75	Surplus	3.500 00
Credit subject to sight draft.	46 321 58	Undivided profits	87.15
Overdrafts			
Real and personal property	4,238 96		
Total	$ 168,916.90	Total	$ 168 916 90

MADRID STATE BANK.

S L. MILES President OSCAR OAKLEAF, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bill receivable	$ 146 168 43	Capital stock	$ 25 0 0 00
Gold coin	1,405.00	Due depositors	162 159 86
Silver coin	545.40	Due banks and others	....
Legal tender	2 768 40	Surplus	10 000.00
Credit subject to sight draft.	36 369 76	Undivided profits	1,391.62
Overdrafts	1 294.49		
Real and personal property	10 000 00		
Total	$ 198,551.48	Total	$ 198,551 48

MOORHEAD STATE BANK.

J. B. MOORHEAD, President. T R. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63 049 03	Capital stock	$ 30,000 00
Gold coin	1 335 00	Due depositors	83.820 .8
Silver coin	784.05	Due banks and others	... ...
Legal tender	3,923.75	Surplus	.....
Credit subject to sight draft.	43,001 72	Undivided profits	921 71
Overdrafts	548.94		
Real and personal property	2,100 00		
Total	$ 114 742.49	Total	$ 114 742 49

MT. UNION STATE BANK.

W. R. BUCHANAN, President. MARY J. BUCHANAN, Cashier

STATEMENT.

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 137,657 96	Capital stock	$ 25,000 00
Gold coin	610 00	Due depositors	155,504 15
Silver coin	1 126.47	Due banks and others	...
Legal tender	535 82	Surplus	5,000 00
Credit subject to sight draft	48,948.54	Undivided profits	5,714 87
Overdrafts	260.24		
Real and personal property	2,080 00		
Total	$ 191.219 02	Total	$ 191 219.02

MANNING AND EPPERSON STATE BANK, EDDYVILLE.

JOHN JAGER, President. F. M. EPPERSON, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 233,680 18	Capital stock	$ 30,000.00
Gold coin	2,090.00	Due depositors	241,260.32
Silver coin	960 00	Due banks and others	..
Legal tender	8,403 93	Surplus	6,000 00
Credit subject to sight draft	21,089.50	Undivided profits	802 76
Overdrafts	2,039 47		
Real and personal property	9,800 00		
Total	$ 278 063.08	Total	$ 278.063.08

McCALLSBURG STATE BANK.

C. C. HARRIS, President. W. H. NELSON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 61,349 52	Capital stock	$ 25,000.00
Gold coin	5.00	Due depositors	62 307.72
Silver coin	1 036 20	Due banks and others	.....
Legal tender	1,091 00	Surplus	.....
Credit subject to sight draft	10,740 28	Undivided profits	469 79
Overdrafts	2,483 31		
Real and personal property	11,072 20		
Total	$ 87,777 51	Total	$ 87 777 51

NORTHWESTERN STATE BANK, ORANGE CITY.

W S SHORT, President. A. VAN DER MEIDE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 166.333 56	Capital stock	$ 50 000.00
Gold coin	5.560 00	Due depositors	185 118.21
Silver coin	1 225.15	Due banks and others	
Legal tender	1.451 25	Surplus	
Credit subject to sight draft.	47 238.83	Undivided profits	6 612 75
Overdrafts	4 122 17		
Real and personal property.	15,800 00		
Total	$ 241.730.96	Total	$ 241 730 96

NEW SHARON STATE BANK.

J. G. HAMMOND, President. M. BAINBRIDGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 144.253 09	Capital stock	$ 25 000 00
Gold coin	360 00	Due depositors	152 044 12
Silver coin	2 125.00	Due banks and others	
Legal tender	6 055 28	Surplus	
Credit subject to sight draft	10 058 25	Undivided profits	1 005 66
Overdrafts	6 998 17		
Real and personal property	8,200 00		
Total	$ 178 049 79	Total	$ 178.049 79

NEW HARTFORD STATE BANK.

E. BOURQUIN, President. F. W. PAULGER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 91,534.27	Capital stock	$ 35,000 00
Gold coin	20 00	Due depositors	88,267.48
Silver coin	1 242 60	Due banks and others	
Legal tender	2 387 46	Surplus	
Credit subject to sight draft.	26 168.43	Undivided profits	4,079.60
Overdrafts	415 74		
Real and personal property..	3 578.58		
Total	$ 125.347 08	Total	$ 125 347.08

NEMAHA STATE BANK.

E M BAILY, President. D. W. GRAFF, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 47 267.17	Capital stock	$ 25,000.00
Gold coin	195 00	Due depositors	44 932 89
Silver coin	979.15	Due banks and others	
Legal tender	2 136 71	Surplus	
Credit subject to sight draft.	16 110 60	Undivided profits	2,266.27
Overdrafts	3 010 53		
Real and personal property	2 500 00		
Total	$ 72,199.16	Total	$ 72 199 16

ONAWA STATE BANK.

S. B MARTIN, President. C. H HUNTINGTON, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 98,797 31	Capital stock	$ 50.000 00
Gold coin	70 00	Due depositors	144,143.26
Silver coin	823 00	Due banks and others	28 00
Legal tender	6 923 39	Surplus	2 000.00
Credit subject to sight draft.	82 934 15	Undivided profits	2,587.22
Overdrafts	1.070 63		
Real and personal property	8,140 00		
Total	$ 198,758.48	Total	$ 198 758.48

OXFORD STATE BANK.

JAS. W. WARD, President. L. KARSTEN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 140 919 40	Capital stock	$ 25 000.00
Gold coin	1 155 00	Due depositors	181 727 55
Silver coin	2 221 45	Due banks and others	
Legal tender	6 685 56	Surplus	
Credit subject to sight draft.	59 003.60	Undivided profits	16 050.85
Overdrafts	7.988 39		
Real and personal property	4 800 00		
Total	$ 222 778 40	Total	$ 222,778 40

OGDEN STATE BANK.

O. CLARK, President. J. KUNST, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82 632 08	Capital stock	$ 25 000 00
Gold coin	1.575.00	Due depositors	115.496 76
Silver coin	538 32	Due banks and others	....
Legal tender	2 738.94	Surplus	500 00
Credit subject to sight draft	50.870 86	Undivided profits	1 603.74
Overdrafts	1,215.30		
Real and personal property	3,000.00		
Total	$ 142 600 50	Total	$ 142 600 50

PEOPLES' STATE BANK, WEST LIBERTY.

A. H. MCCLUN, President. W. S. LUSE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 450.132 01	Capital stock	$ 50 000.00
Gold coin	2 955.00	Due depositors	471,377 56
Silver coin	942.50	Due banks and others	1 717 01
Legal tender	8 335 01	Surplus	21 000 00
Credit subject to sight draft	75,363.62	Undivided profits	6,407 09
Overdrafts	5,673 48		
Real and personal property	7.100 00		
Total	$ 550 501.66	Total	$ 550 501 66

PEOPLES' STATE BANK, HUMBOLDT.

G. L. TREMAIN, President. W. W. STERNS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 275,743.82	Capital stock	$ 100 000 00
Gold coin	3 337 50	Due depositors	291,500.00
Silver coin	4 806 76	Due banks and others	.....
Legal tender	12 229.63	Surplus	.....
Credit subject to sight draft	126 439.24	Undivided profits	48,690.92
Overdrafts	7.633.97		
Real and personal property	10,000.00		
Total	$ 440 190.92	Total	$ 440 190.92

PEOPLES STATE BANK, WINTHROP.

THOS THOMPSON, President. D. N. NORMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 71 784.55	Capital stock	$ 25.000 00
Gold coin	1 290 00	Due depositors.	77,293.48
Silver coin	513 00	Due banks and others.	.....
Legal tender	1 569.17	Surplus	700 00
Credit subject to sight draft	18 136 04	Undivided profits.	2 181 96
Overdrafts	8 257 41		
Real and personal property	3,625.27		
Total	$ 105 175 44	Total	$ 105,175.44

POSTVILLE STATE BANK.

J B HART, President. F. W. ROBERTS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 243,599.60	Capital stock	$ 50.000 00
Gold coin	50 00	Due depositors..	220.940.92
Silver coin	1,090.00	Due banks and others.	.....
Legal tender	4,496 09	Surplus	20 000 00
Credit subject to sight draft	51.484 80	Undivided profits	11,806 45
Overdrafts	642 88		
Real and personal property.	1,384 00		
Total	$ 302 747 37	Total	$ 302 747 37

POMEROY STATE BANK.

J. H. LOWREY, President. JOHN S. GUTZ, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 83,687 02	Capital stock	$ 25 000 00
Gold coin	645 00	Due depositors	100,389 76
Silver coin	255.80	Due banks and others.	.....
Legal tender.	5 313.85	Surplus	.....
Credit subject to sight draft	25 520 54	Undivided profits..	2,385.03
Overdrafts	238 19		
Real and personal property	12,114.39		
Total	$ 127 774 79	Total	$ 127 774 79

PAGE COUNTY STATE BANK, CLARINDA.

C. LINDERMAN, President. J. N. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 371,871.85	Capital stock	$ 100.000 00
Gold coin	10,645.00	Due depositors	495,355 63
Silver coin	869 25	Due banks and others	....
Legal tender	16,778.92	Surplus	25,000.00
Credit subject to sight draft.	206,470.93	Undivided profits	7 331.12
Overdrafts	7,060.80		
Real and personal property..	14,000.00		
Total	$ 627,686 75	Total	$ 627,686.75

RICEVILLE STATE BANK.

THOS. MCCOOK, President. C. C. EARNIST, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 70.516.07	Capital stock	$ 25,000.00
Gold coin		Due depositors	53,383 84
Silver coin	320.00	Due banks and others	....
Legal tender	9.700.05	Surplus	
Credit subject to sight draft.	16,316.80	Undivided profits	2,254.05
Overdrafts	7,509 29		
Real and personal property .	6,275.68		
Total	110 637.89	Total	$ 110,637.89

REINBECK STATE BANK.

GEORGE SWAN, President. JAS. PORTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 189,752.22	Capital stock	$ 35,000.00
Gold coin	1,580.00	Due depositors	186,723.18
Silver coin	807.00	Due banks and others	.....
Legal tender	7,704.29	Surplus	....
Credit subject to sight draft.	22,674.49	Undivided profits	28,918.34
Overdrafts	2,137.43		
Real and personal property..	25 986.09		
Total	250 641.52	Total	$ 250,641 52

RINGSTED STATE BANK,

TOM SHERMAN, President. C. B. MURTAGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,791.25	Capital stock	$ 25,000 00
Gold coin	1 140 00	Due depositors	98,951.62
Silver coin	1 575.10	Due banks and others.	.... ..
Legal tender	3 777.51	Surplus	....
Credit subject to sight draf	16 710 91	Undivided profits	1,585 40
Overdrafts	2,942.25		
Real and personal property	4,600 00		
Total	$ 125 537.02	Total	$ 125 537.02

RYAN STATE BANK,

F. L. HOUSTON, President. JOHN DOLPHIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 133 414.24	Capital stock	$ 25 000 00
Gold coin	189 00	Due depositors	149 687 83
Silver coin	296 68	Due banks and others	... . .
Legal tender	2 538 32	Surplus	8,000.00
Credit subject to sight draft	44 119.90	Undivided profits	3 189 67
Overdrafts	329.36		..
Real and personal property	5 000 00		
Total	$ 185,877 50	Total	$ 185 877.50

ROCKFORD STATE BANK,

R. M. POTTER, President. B. A. WALLACE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 147 355.61	Capital stock	$ 25 000 00
Gold coin	2,985 00	Due depositors	168 830.46
Silver coin	1 427 55	Due banks and others	... .
Legal tender	3,142.18	Surplus	5 000.00
Credit subject to sight draft	33,300 59	Undivided profits	406 23
Overdrafts	3 025.76		
Real and personal property	8 000 00		
Total	$ 199 236.69	Total	$ 199 236 69

STATE BANK, BLAIRSBURG.

D. C. McNeil, President. Jas. W. McNeil, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49 707 39	Capital stock	$ 25 000 00
Gold coin	135 00	Due depositors	45 308.60
Silver coin	385.05	Due banks and others	.....
Legal tender	1,200 25	Surplus	.....
Credit subject to sight draft	11.537.11	Undivided profits	1,569 88
Overdrafts	113 68		
Real and personal property	8,800 00		
Total	$ 71 878 48	Total	$ 71.878 48

STATE BANK, HARDY.

R. R. Smith, President. G. H. Cheever, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,394 64	Capital stock	$ 25.000.00
Gold coin	80 00	Due depositors	16,140.32
Silver coin	190 98	Due banks and others	.....
Legal tender	797 33	Surplus	.....
Credit subject to sight draft	7.186.62	Undivided profits	1,815.49
Overdrafts	170.51		
Real and personal property	4 135.73		
Total	$ 42 955 81	Total	$ 42 955 81

STATE BANK, ROCK VALLEY.

A. M. Arthur, President. F. M. Bunting, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 96 756.04	Capital stock	$ 25 000 00
Gold coin	1 415.00	Due depositors	142,993.93
Silver coin	800.00	Due banks and others	.....
Legal tender	6 090 39	Surplus	1,800.00
Credit subject to sight draft	46 803 15	Undivided profits	3,210.34
Overdrafts	4 105.34		
Real and personal property	17.034 35		
Total	$ 173,004 27	Total	$ 173 004 27

STATE BANK, BLOOMFIELD.

H. H. TRIMBLE, President. O. D. WRAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 107 929.46	Capital stock	$ 30,000.00
Gold coin	6,385.00	Due depositors	109,570.56
Silver coin	2,023 35	Due banks and others	.....
Legal tender	5,893.62	Surplus	.....
Credit subject to sight draft.	13.726 10	Undivided profits	2,400.80
Overdrafts	4,913.83		
Real and personal property	1,100.00		
Total	$ 141 971 36	Total.	$ 141,971 36

STATE BANK, TABOR.

C. A. BARNES, President. C. L. HALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable.	$ 112,212 77	Capital stock	$ 25 000.00
Gold coin	3,950.00	Due depositors	152,371.22
Silver coin	1 198.00	Due banks and others	.....
Legal tender	2,920 07	Surplus	.....
Credit subject to sight draft	49,315 98	Undivided profits	1,041 69
Overdrafts	2,316.09		
Real and personal pro. erty	6 500.00		
Total	$ 178,412 91	Total	$ 178,412.91

STATE BANK, WAVERLY.

GEO. P. ELLIS, President. LOUIS CASE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount,
Bills receivable	$ 468 656.68	Capital stock	$ 50,000.00
Gold coin	7,010 00	Due depositors	499,435 31
Silver coin	1 774.09	Due banks and others	.....
Legal tender	14 963.31	Surplus	35.000.00
Credit subject to sight draft	86 188 42	Undivided profits	5,387 15
Overdrafts	5.129 96		
Real and personal property	6,100 00		
Total.	$ 5 9 822.46	Total	$ 589,822.46

STATE BANK, PRAIRIE CITY.

T. E. JOHNS, President. H. M. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165 821 29	Capital stock	$ 25 000.00
Gold coin	320 00	Due depositors	171,495.16
Silver coin	1 129 00	Due banks and others	.....
Legal tender	2 839 68	Surplus	750.00
Credit subject to sight draft	14 597.73	Undivided profits	2,137.96
Overdrafts	7,075 42		
Real and personal property	7 000 00		
Total	$ 199 383 12	Total	$ 199 383 12

STATE BANK, WILLIAMS.

E. J. JOHNSON, President. RAY T. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119 310.70	Capital stock	$ 35 000.00
Gold coin	285 00	Due depositors	137 192 79
Silver coin	386 40	Due banks and others	.....
Legal tender	4 859.00	Surplus	5.000 00
Credit subject to sight draft	27 594.15	Undivided profits	2,859.11
Overdrafts	3.616 58		
Real and personal property	24 000 00		
Total	$ 180 051 90	Total	$ 180 051.90

STATE BANK, RENWICK.

R. R. SMITH, President. L. M. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 139,510 11	Capital stock	$ 50.000 00
Gold coin	125 00	Due depositors	104 443 70
Silver coin	750 00	Due banks and others	1,542.79
Legal tender	3 831 12	Surplus	.....
Credit subject to sight draft	8 992 87	Undivided profits	4,793.88
Overdrafts	2,462.85		
Real and personal property	5 078.42		
Total	$ 160 780.37	Total	$ 160 780 37

STATE BANK, MEDIAPOLIS.

WM. HARPER, President. W. V. LLOYD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 271,650 17	Capital stock	$ 50,000.00
Gold coin	3,245.00	Due depositors	262,116.78
Silver coin	485.55	Due banks and others	
Legal tender	2,536.09	Surplus	10,000.00
Credit subject to sight draft	38,045.52	Undivided profits	960 06
Overdrafts	2,114 51		
Real and personal property	5,000 00		
Total	$ 323,076 84	Total	$ 323,076 84

STATE BANK, VINTON.

PAUL CORRELL, President W. S. GOODHUE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 124,016.82	Capital stock	$ 65 000 00
Gold coin	5 000.00	Due depositors	123,282 56
Silver coin	315 00	Due banks and others	
Legal tender	10,437 89	Surplus	17,000 00
Credit subject to sight draft	63 556 04	Undivided profits	8 603 56
Overdrafts	2 713 37		
Real and personal property	7,847 00		
Total	$ 213,886.12	Total	$ 213,886.12

STATE BANK, ELLSWORTH.

M. H. BRINTON, President. ANNA E. OLSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 179 936.78	Capital stock	$ 35,000.00
Gold coin	565.00	Due depositors	187,537 56
Silver coin	449 90	Due banks and others	10,000 00
Legal tender	4,800 15	Surplus	10,000 00
Credit subject to sight draft	36,105.48	Undivided profits	9,163.36
Overdrafts	4,933 45		
Real and personal property	24,854.16		
Total	$ 251,700 92	Total	$ 25 ,700 92

STATE BANK, RADCLIFFE.

A. N. DRAKE, President. R. B. BALLARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 154 991 55	Capital stock	$ 50,000 00
Gold coin	2.000 00	Due depositors	147 554 26
Silver coin	1 13 50	Due banks and others	...
Legal tender	5 705 84	Surplus	10.000.00
Credit subject to sight draft	15,728 60	Undivided profits	7,225.23
Overdrafts	3 322.00		
Real and personal property	31,900 00		
Total	$ 214 779 49	Total	$ 214,779.49

STATE BANK, BELMOND.

H. J. KLEMME, President. A L LUICK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 172,383 36	Capital stock	$ 75 000 00
Gold coin.	875.00	Due depositors	142,556 53
Silver coin	422.00	Due banks and others	36 00
Legal tender	5 454.42	Surplus.	...
Credit subject to sight draft	29,920 40	Undivided profits	1,627 04
Overdrafts	4,164 35		
Real and personal property.	6,000 00		
Total	$ 219,219.5	Total	$ 219,219 57

STATE BANK, DEEP RIVER.

J. S. BURGETT, President. GEO. E. GRIER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 176,380 89	Capital stock	$ 25,000 00
Gold coin.	185 00	Due depositors	164,538 56
Silver coin	186 50	Due banks and others.	...
Legal tender	5,291 08	Surplus	5,000 00
Credit subject to sight draft.	8,518 41	Undivided profits	6,768.03
Overdrafts	1.391.18		
Real and personal property	9,353 53		
Total	$ 201,306 59	Total.	$ 201 306 59

STATE BANK, WEST UNION.

JOHN JAMISON, President. F. Y. WHITMORE, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 202 283 35	Capital stock	$ 90,000 00
Gold coin	13 735 00	Due depositors	201,226.27
Silver coin	537 00	Due banks and others	197.19
Legal tender	5 674 08	Surplus	4 000.00
Credit subject to sight draft	71 933 46	Undivided profits	7 464.77
Overdrafts	1 039 46		
Real and personal property	7.685 88		
Total	$ 302 888 23	Total	$ 302 888 23

STATE BANK, KEOTA.

J. W. STEWART, President. P. STEIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 240 619.72	Capital stock	$ 50 000.00
Gold coin	1 360.00	Due depositors	279 684 70
Silver coin	1,042.25	Due banks and others	.....
Legal tender	7 321 46	Surplus	...
Credit subject to sight draft	85 144.55	Undivided profits	16 965 73
Overdrafts	2 162.45		
Real and personal property.	9.000.00		
Total	$ 346 650.43	Total	$ 346 650.43

STATE BANK, LANSING.

B. F. THOMAS, President. G. W. KERNDT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 207 448.27	Capital stock	$ 33 000.00
Gold coin	3 675.00	Due depositors.	232 393.81
Silver coin	484.00	Due banks and others	.....
Legal tender	7 308.18	Surplus	5 000 00
Credit subject to sight draft.	45 596 37	Undivided profits	4,733.99
Overdrafts	5 415 98		
Real and personal property	5 200 00		
Total	$ 275,127.80	Total	$ 275 127.80

STATE BANK, EARLVILLE.

C. M. LAXSON, President. D. F. LAXSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 102 884 54	Capital stock	$ 25 000.00
Gold coin	4,234.75	Due depositors	130 683.55
Silver coin	427.25	Due banks and others	
Legal tender	1,412.15	Surplus	
Credit subject to sight draft.	47,748.26	Undivided profits	5,025.62
Overdrafts	2.2'		
Real and personal property	4 000.00		
Total	$ 160 709.17	Total	$ 160,709 17

STATE BANK, LEWIS.

W. J. WOODWARD, President. E. S. PHILLIPS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59.784 94	Capital stock	$ 25.000 00
Gold coin	300 00	Due depositors	61 540 15
Silver coin	1 195.60	Due banks and others	
Legal tender	4 053.80	Surplus	1,338 86
Credit subject to sight draft.	18 280 00	Undivided profits	1 932 88
Overdrafts	3.514.35		
Real and personal property.	2 683 20		
Total	$ 89 811 89	Total	$ 89 811.89

STATE BANK, SWEA CITY.

A. D. CLARKE, President. J. J. SHERMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80.302.30	Capital stock	$ 25 000 00
Gold coin	520.00	Due depositors	55 362.99
Silver coin	972 51	Due banks and others	10 000.00
Legal tender	1.823.28	Surplus	5.000 00
Credit subject to sight draft.	4,127 78	Undivided profits	461.28
Overdrafts	878.40		
Real and personal property	7 200.00		
Total	$ 95 824 27	Total	$ 95,824.27

STATE BANK, DOWS.

J. H. CARLETON, President. R. W BIRDSALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 185 273 13	Capital stock	$ 25,000 00
Gold coin	500.00	Due depositors	262,237 63
Silver coin	707 00	Due banks and others	
Legal tender	6.629.97	Surplus	5 000 00
Credit subject to sight draft.	83 672 62	Undivided profits	1 355.25
Overdrafts	13,060 16		
Real and personal property.	3 750 00		
Total	$ 293 592.88	Total	$ 293 592.88

STATE BANK, STRATFORD.

P. A. SWANSON, President. EDWARD PETERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 95 624.03	Capital stock	$ 25,000 00
Gold coin	505 00	Due depositors	105 100 52
Silver coin	998.30	Due banks and others	
Legal tender	1 886 88	Surplus	3 500 00
Credit subject to sight draft.	35 718.46	Undivided profits	3 990 15
Overdrafts			
Real and personal property.	2.858.00		
Total	$ 137 590 67	Total	$ 137 590 67

STATE BANK, LEDYARD.

FRANK WIEMER, President. E. G. RICH. Cashier.

STATEMENT.

Assets.	Amount.	Liabilities,	Amount.
Bills receivable	$ 45,009 47	Capital stock	$ 25 000 00
Gold coin	235 00	Due depositors	62 900 32
Silver coin	611.80	Due banks and others	
Legal tender	2 031 48	Surplus	25 000 00
Credit subject to sight draft.	21,019 86	Undivided profits	1 249 94
Overdrafts	1 308 99		
Real and personal property.	43,913 66		
Total	$ 114 150 26	Total	$ 114 150 26

STATE BANK, STORY CITY.

JOHN MOLSTRE, President. T. T. HENRYSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,708 19	Capital stock	$ 40,000.00
Gold coin	820 00	Due depositors	93,353 05
Silver coin	160 00	Due banks and others	....
Legal tender	1,939 38	Surplus	....
Credit subject to sight draft	26,313 03	Undivided profits	2,337.07
Overdrafts	1,549 52		
Real and personal property	4,200 00		
Total	135,690 12	Total	$ 135,690 12

STATE BANK, PORTSMOUTH.

PETER KORTH, President. C. S. SCROGGINS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 95,775 24	Capital st ck	$ 25 000 00
Gold coin	670.00	Due depositors	98 484.56
Silver coin	328 50	Due banks and others	.....
Legal tender	1.688.76	Surplus	1,000.00
Credit subject to sight draft	22,684 99	Undivided profits	991.72
Overdrafts	2,628 79		
Real and personal property	1,700.00		
Total	$ 125,476 28	Total	$ 125.476 28

STATE BANK, LAURENS.

C. S. ALLEN, President. M. T. NILSSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 128,359 68	Capital stock	$ 50 000 00
Gold coin	990 00	Due depositors	134 559.47
Silver coin	454.00	Due banks and others	15 035 24
Legal tender	4,479 57	Surplus	....
Credit subject to sight draft	31,565 60	Undivided profits	4,586 35
Overdrafts	9 335.22		
Real and personal property	26,996 99		
Total	$ 204,181 06	Total	$ 204.181.06

STATE BANK, WOOLSTOCK.

L. L. ESTES, President. J. N. OMSTEAD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 104,882 11	Capital stock	$ 25,000 00
Gold coin	....	Due depositors	91,058.32
Silver coin	704 90	Due banks and others	.....
Legal tender	3,012 67	Surplus	....
Credit subject to sight draft	9,842 51	Undivided profits	9 562.91
Overdrafts	3,653 04		
Real and personal property	3,525.00		
Total	$ 125,621.23	Total	$ 125 621 23

STATE BANK, JEWELL.

WM. ANDERSON, President. E. W. KNUDSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 112 792 71	Capital stock	$ 25 000.00
Gold coin	1 205 00	Due depositors	125,778.53
Silver coin	1,164 20	Due banks and others	....
Legal tender	5 300.82	Surplus	2 000 00
Credit subject to sight draft	21,933.61	Undivided profits	3,625.95
Overdrafts,	6 086.59		
Real and personal property	7,861.52		
Total	$ 156,404 48	Total	$ 156 404 48

STATE BANK, ARMSTRONG.

E. B SOPER, President S. C HAYES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 64,806 87	Capital stock	$ 25,000.00
Gold coin	540.00	Due depositors	59 414 55
Silver coin	624.00	Due banks and others.	.....
Legal tender	2,438 09	Surplus	1,000.00
Credit subject to sight draft	10 230 29	Undivided profits	984 55
Overdrafts	2 827 23		
Real and personal property	4 932.62		
Total	$ 86,399.10	Total	$ 86 399.10

STATE BANK, CLARE.

C. J. SAUNDERS, President. THOS. DONAHOE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89 021.6	Capital stock	$ 25,000 00
Gold coin	515 0	Due depositors	74 589 80
Silver coin	310 85	Due banks and others	... .
Legal tender	955 99	Surplus	... .
Credit subject to sight draft.	12 932 55	Undivided profits	4,998.84
Overdrafts	852 63		
Real and personal property..	.....		
Total	$ 104,588 64	Total	$ 104,588 64

STATE BANK, NEOLA.

GEO. E. KING, President L. D. GOODRICH, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 199,244.37	Capital stock	$ 30,000 00
Gold coin	710 00	Due depositors	205,062.36
Silver coin	740 20	Due banks and others	.....
Legal tender	4,747.17	Surplus	4 000 00
Credit subject to sight draft.	21,671.15	Undivided profits	5,703 54
Overdrafts	4 448.35		
Real and personal property	13 204 66		
Total	$ 244 765.90	Total	$ 244.765 90

STATE BANK, HARPER.

C. F. SINGMASTER President. CHAS. MCCARTY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 54 951.13	Capital stock	$ 25,000 00
Gold coin	955.00	Due depositors.	65 606.20
Silver coin	624 0	Due banks and others	.....
Legal tender	2,680.90	Surplus.	... .
Credit subject to sight draft.	32 306 70	Undivided profits	3,823,93
Overdrafts	12 40		
Real and personal property .	2 900 00		
Total	$ 94 430 13	Total	$ 91,430.13

STATE BANK, BODE.

F. A. ROSSING, President. T. O. HANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 69 501 15	Capital stock	30,000 00
Gold coin	700.00	Due depositors	70,496 14
Silver coin	1,000.00	Due banks and others	.. ..
Legal tender	3 823 77	Surplus	.....
Credit subject to sight draft	22,348 38	Undivided profits	7,335 90
Overdrafts	5 208 74		
Real and personal property	5 250 00		
Total	$ 107 832 04	Total	$ 107 832.04

STATE BANK, DEXTER.

J. G. STANLEY, President. F. H. FITTING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 142 438 89	Capital stock	$ 25 000 00
Gold coin	1 020 00	Due depositors	173,192 88
Silver coin	947 00	Due banks and others	2,317.18
Legal tender	6.499 88	Surplus	10 000 00
Credit subject to sight draft	50 293 37	Undivided profits	2 413 08
Overdrafts	2 149 95		
Real and personal property	9.574 05		
Total	$ 212,923 14	Total	$ 212,923 14

STATE BANK, THOMPSON.

J. F. THOMPSON, President. J. O. OSMUNDSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 91 255.7.	Capital stock	$ 30 000 00
Gold coin	100 00	Due depositors	99,808.69
Silver coin	320. 0	Due banks and others	.....
Legal tender	3 008 50	Surplus	9,500.00
Credit subject to sight draft	12.564 0	Undivided profits	....
Overdrafts	1 573 28		
Real and personal property	31 487 03		
Total	139 308 69	Total	$ 139 308 69

STATE BANK, MAXWELL.

J. M. COLBURN, President. H. J. GARLOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 195,416.92	Capital stock	$ 50,000 00
Gold coin	1 315 00	Due depositors	257,656 77
Silver coin	313 00	Due banks and others	..
Legal tender	4 386 62	Surplus	7,000 00
Credit subject to sight draft	108,250.66	Undivided profits	2,470 78
Overdrafts	2 415.35		
Real and personal property	5,000 00		
Total	$ 317,127 55	Total	$ 317,127 55

STATE BANK, LIVERMORE.

C. KORSLUND, President. E. J. HINES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140,030 13	Capital stock	$ 50 000 00
Gold coin	1,130.00	Due depositors	130.475 19
Silver coin	625 00	Due banks and others	266 67
Legal tender	1 823.35	Surplus	5 000 00
Credit subject to sight draft	41 320.96	Undivided profits	10,631 35
Overdrafts	1 562 68		
Real and personal property	9,881.09		
Total	$ 196,373.21	Total	$ 196,373 21

STATE BANK, SCHALLER.

H. L. LELAND, President. J. T. EDSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 129.322.27	Capital stock	$ 40 000.00
Gold coin	800.00	Due depositors	131,307 63
Silver coin	877 00	Due banks and others	.....
Legal tender	1,949.70	Surplus	8,000.00
Credit subject to sight draft	34,607.55	Undivided profits	2,579 03
Overdrafts	1.430.14		
Real and personal property	12,900 00		
Total	$ 181.886.66	Total	$ 181 886.66

STATE BANK, MORNING SUN.

T. M CLEMENT, President. W. A. THOMPSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 148,352.71	Capital stock	$ 25,000 00
Gold coin	1,132 50	Due depositors	152,519.11
Silver coin	600 00	Due banks and others	...
Legal tender	1,504 52	Surplus	5,000 00
Credit subject to sight draft.	27,247.65	Undivided profits	3 007 46
Overdrafts	2,612 59		
Real and personal property	4,076 60		
Total	$ 185,526 57	Total	$ 185,526 57

STATE BANK, FREMONT.

W. H. ROOF, President. E. E. AUSTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 139,554 25	Capital stock	$ 40,000.00
Gold coin	1,460.00	Due depositors	116,085 84
Silver coin	761.90	Due banks and others	...
Legal tender	1,983 86	Surplus	...
Credit subject to sight draft.	8,291.44	Undivided profits	1,532 96
Overdrafts	1 561.81		
Real and personal property	4,005 54		
Total	$ 157,618 80	Total	$ 157,618.80

STATE BANK, GLADBROOK.

J. F. LUNDT, President. OLIVER HENDERSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 97 909.19	Capital stock	$ 50,000.00
Gold coin	2,915 00	Due depositors	86 462.00
Silver coin	193.00	Due banks and others	...
Legal tender	2,634 10	Surplus.	2,500 00
Credit subject to sight draft.	29.050.60	Undivided profits	1,348 49
Overdrafts	708 60		
Real and personal property	6,900.00		
Total	$ 140,310 49	Total	$ 140 310.49

STATE BANK, FAYETTE.

J. A. CLAXTON, President. C. R. CARPENTER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 162,772 92	Capital stock	$ 35,000 00
Gold coin	6,492 50	Due depositors	223,422 36
Silver coin	680 00	Due banks and others	.....
Legal tender	4 083.66	Surplus	11 000.00
Credit subject to sight draft	90,324 31	Undivided profits	3,281.96
Overdrafts	3,405 93		
Real and personal property	4,945 00		
Total	$ 272,704.32	Total	$ 272,704.32

STATE BANK, NEW HAMPTON.

JOHN FOLEY, President. W. L. TURNER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 210,710.26	Capital stock	$ 50,000.00
Gold coin	2,115 00	Due depositors	182,182.15
Silver coin	326 49	Due banks and others	.....
Legal tender	6,570 50	Surplus	.....
Credit subject to sight draft	12,113.15	Undivided profits	4,009 91
Overdrafts	1,598.32		
Real and personal property	2,458 34		
Total	$ 236,192.06	Total	$ 236,192 06

STATE BANK, ALLISON.

J. W. RAY, President. F. J. RAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 159,572.90	Capital stock	$ 50,000.00
Gold coin	2,135 00	Due depositors	123,750.79
Silver coin	1,469.75	Due banks and others	.....
Legal tender	5,519.47	Surplus	10,000 00
Credit subject to sight draft	13,501 61	Undivided profits	3,741.04
Overdrafts	250 07		
Real and personal property	5 000 00		
Total	$ 187,491 83	Total	$ 187,491.83

STATE BANK, McGREGOR.

W. F. DANBENBURGER, President. J. A. RAMAGE, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 86,876.98	Capital stock	$ 25,000.00
Gold coin	2,015.00	Due depositors	110,143.77
Silver coin	273 60	Due banks and others	
Legal tender	2,474 25	Surplus	
Credit subject to sight draft	37,961 19	Undivided profits	1,823,30
Overdrafts	163.82		
Real and personal property	6,182.23		
Total	$ 136,967.07	Total	$ 136,967 07

STATE SECURITY BANK, SIOUX RAPIDS.

C. B. MILLS, President. JOHN J. SPINDLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 125,979.05	Capital stock	$ 30,000.00
Gold coin	1.330 00	Due depositors	144,160.52
Silver coin	1 068.00	Due banks and others	
Legal tender	5,370.80	Surplus.	4.000 00
Credit subject to sight draft	19,500.25	Undivided profits	525.66
Overdrafts	7 448.38		
Real and personal property.	8,000.00		
Total.	$ 178,686.48	Total.	$ 178,686.48

SHELBY COUNTY STATE BANK, HARLAN.

L. F. POTTER, President. F. F WUNDER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 52[illegible],391.4[illegible]	Capital stock	$ 100,000.00
Gold coin	10,610 0[illegible]	Due depositors	592,492.53
Silver coin	2,474.[illegible]	Due banks and others	
Legal tender	9 231.[illegible]	Surplus.	20,000.00
Credit subject to sight draft	128 019 5[illegible]	Undivided profits	6,678.34
Overdrafts	11,442.90		
Real and personal property	28,000 54		
Total	$ 719,170.87	Total	$ 719,170.87

SANBORN STATE BANK.

C. D. ELLIS, President. G M. SLOCUM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165.915.26	Capital stock	$ 25 000 00
Gold coin	2 095 00	Due depositors	180.385 21
Silver coin	2,698.80	Due banks and others	.....
Legal tender	4 716 91	Surplus	.....
Credit subject to sight draft	22,140.01	Undivided profits	636.34
Overdrafts	856 54		
Real and personal property	7 599 03		
Total	$ 206 021.55	Total	$ 206,021 55

STRAWBERRY POINT STATE BANK.

B. W. NEWBERRY, President. J. M. POLLARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 186 886.27	Capital stock	$ 50 000.00
Gold coin	2 255.00	Due depositors	288,953 93
Silver coin	2 084.70	Due banks and others	.....
Legal tender	6 703 20	Surplus	6,000.00
Credit subject to sight draft	137 264.3[illegible]	Undivided profits	4,893.31
Overdrafts	5,178.7[illegible]		
Real and personal property	4 475 00		
Total	$ 344.847.24	Total	$ 344.847.24

SILVER CITY STATE BANK.

G. G. GREENWOOD, President. W. B. OAKS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 111.104 06	Capital stock	$ 50 000.00
Gold coin	2 210 00	Due depositors	121,839 58
Silver coin	360 00	Due banks and others	.....
Legal tender	4.057.20	Surplus	5 000 00
Credit subject to sight draft	56.530 11	Undivided profits	4,295.83
Overdrafts	289 22		
Real and personal property	6,584 82		
Total	$ 181 135 41	Total	$ 181.135 41

SUTHERLAND STATE BANK.

W. P. DAVIS, President. T. B. BARK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 182 269.62	Capital stock	$ 40,000 00
Gold coin	1 500 00	Due depositors	162 217 76
Silver coin	1,057.75	Due banks and others	
Legal tender	2 277 65	Surplus	
Credit subject to sight draft	8,612.60	Undivided profits	608 32
Overdrafts	3 078 46		
Real and personal property	4,000 00		
Total	$ 202,826.08	Total	$ 202,826 08

SAC COUNTY STATE BANK, SAC CITY.

ASA PLATT, President. E. N. BAILY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 340,382.63	Capital stock	$ 75 000 00
Gold coin	4 275.00	Due depositors	301,835 70
Silver coin	3,259.00	Due banks and others	
Legal tender	14 740 48	Surplus	50 000 00
Credit subject to sight draft	69 011 96	Undivided profits	17,184 86
Overdrafts	2 851 44		
Real and personal property	9 500 00		
Total	$ 444 020.56	Total	$ 444.020.56

SLOAN STATE BANK.

W. D. BUCKLEY, President. GEO. S. JEFFREY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 175.923 89	Capital stock	$ 50 000.00
Gold coin	955 00	Due depositors	162 742 40
Silver coin	145.00	Due banks and others	
Legal tender	1 705.18	Surplus	6,000 00
Credit subject to sight draft	37 543 10	Undivided profits	9,973.51
Overdrafts	218.74		
Real and personal property	12.225.00		
Total	$ 228.715 91	Total	$ 218,715 92

STATE EXCHANGE BANK, PARKERSBURG.

R. G. RENKEN, President. C. C WOLF, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 182 152 76	Capital stock	$ 50 000.00
Gold coin		Due depositors	221 810.52
Silver coin	3 000.00	Due banks and others	
Legal tender	11 523 92	Surplus	75.000.00
Credit subject to sight draft	22 596 06	Undivided profits	309.29
Overdrafts	12,347 07		
Real and personal property	115 500 00		
Total	$ 347 119.81	Total	$ 347,119.81

STANHOPE STATE BANK.

H E FARDEL, President. J. E. SOGARD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 95.527 63	Capital stock	$ 25 000 00
Gold coin	895.00	Due depositors	118,141.90
Silver coin	1,365.00	Due banks and others	
Legal tender	3.380 44	Surplus	
Credit subject to sight draft.	43,258 08	Undivided profits	9,275.81
Overdrafts	2 991 61		
Real and personal property	5 000 00		
Total	$ 152 417.71	Total	$ 152,417 71

SIBLEY STATE BANK.

G. W LISTER, President. ALFRED MORTON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 137.705.14	Capital stock	$ 35 000 00
Gold coin	2 700.00	Due depositors	139 071 31
Silver coin	1 375 75	Due banks and others	10 000 00
Legal tender	3,934.95	Surplus	
Credit subject to sight draft	24.488.44	Undivided profits	1,185.73
Overdrafts	528 64		
Real and personal property	14 524 11		
Total	185 257 04	Total	$ 185 257.04

STOUT STATE BANK.

JOHN VOOGD, President. J. G. VOOGD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 44,595 69	Capital stock	$ 27,500.00
Gold coin	10.00	Due depositors	27,531.33
Silver coin	255 21	Due banks and others	.....
Legal tender	1,805.00	Surplus	.....
Credit subject to sight draft	4 296 38	Undivided profits	967.15
Overdrafts	221.83		
Real and personal property	4,915 27		
Total	$ 55,988.48	Total	$ 55,988.48

STATE BANK, EDGEWOOD.

LEWIS BLANCHARD, President. J. W. FORWARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,489.24	Capital stock	$ 25,000.00
Gold coin	1,275.00	Due depositors	57,177.58
Silver coin	20) 00	Due banks and others	.....
Legal tender	2,895.73	Surplus	.....
Credit subject to sight draft	13,745.32	Undivided profits	260.22
Overdrafts	232 51		
Real and personal property	3.510.00		
Total	$ 82,437.50	Total	$ 82,437.80

STATE BANK, LATIMER.

NIS SORENSEN, President. F. D. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43,622.42	Capital stock	$ 25 000 00
Gold coin	297.50	Due depositors	64.930.02
Silver coin	369 92	Due banks and others	93.16
Legal tender	2,633.77	Surplus	.....
Credit subject to sight draft	32,981.86	Undivided profits	1,159.71
Overdrafts	6 299 79		
Real and personal property	5,029.63		
Total	$ 91,242.89	Total	$ 91,242.89

STATE BANK, CENTRAL CITY.

P. G. HENDERSON, President. ED. LEOLERE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 67,862.73	Capital stock	$ 25 000.00
Gold coin	125.00	Due depositors	102.239.31
Silver coin	467.82	Due banks and others	.....
Legal tender	1,162.25	Surplus	.....
Credit subject to sight draft	54,104 28	Undivided profits	260.63
Overdrafts	405.53		
Real and personal property	3,373 33		
Total	$ 127,499.94	Total	$ 127,499.94

TRAER STATE BANK.

T. F. CLARK, President. W. G. McCormack, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 156,566.91	Capital stock	$ 50,000.00
Gold coin	2,535.00	Due depositors	165,934.96
Silver coin	900.00	Due banks and others	....
Legal tender	4,709.21	Surplus	....
Credit subject to sight draft	38 457 44	Undivided profits	1,799.44
Overdrafts	2 565.74		
Real and personal property	12,000.00		
Total	$ 217,734.30	Total	$ 217,734.30

UNION STATE BANK, LA PORTE CITY.

G. W. HAYELETT, President. A. VAN VALKENBURG, Cashier.

STATEMENT

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 240,282 32	Capital stock	$ 50,000.00
Gold coin	1.935 00	Due depositors	222 779.57
Silver coin	755.00	Due banks and others	...
Legal tender	8,581.76	Surplus	20 000.00
Credit subject to sight draft	30,412.03	Undivided profits	737.91
Overdrafts	1.021.37		
Real and personal property	10,530.00		
Total	$ 293,517.48	Total	$ 293,517.48

UNION STATE BANK, WEST BEND.

B. F. BARTLETT, President. J. M. BORDER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 98 945.06	Capital stock	$ 45.000.00
Gold coin	1 840 00	Due depositors	103 089 85
Silver coin	1 511.60	Due banks and others	.....
Legal tender	5 124.50	Surplus	2,000.00
Credit subject to sight draft	26 228.01	Undivided profits	2,692.76
Overdrafts	955.77		
Real and personal property	19,277.67		
Total	$ 153.782 61	Total	$ 153 782.61

UNION STATE BANK, RICHLAND.

O. N. JOHNSON, President. DOROTHY TRACY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 81.660.59	Capital stock	$ 25,000 00
Gold coin	1,810 00	Due depositors	79,083.80
Silver coin	145.60	Due banks and others	.....
Legal tender	4,119.86	Surplus	....
Credit subject to sight draft	19,902.51	Undivided profits	10,485.03
Overdrafts	2 711.37		
Real and personal property	4,218 90		
Total	$ 114,568.83	Total	$ 114.568.83

UNION STATE BANK, KEOTA.

A. E. STEWART, President. JNO. RANDOLPH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79 371 70	Capital stock	$ 35 000.00
Gold coin	1,790.00	Due depositors	75,431 46
Silver coin	885 94	Due banks and others	.. ..
Legal tender	2,764 54	Surplus	....
Credit subject to sight draft	11 447.85	Undivided profits	1,046,20
Overdrafts	1,217 63		
Real and personal property	14,000 00		
Total	$ 111 477.66	Total	$ 111.477.66

UNIVERSITY STATE BANK, DES MOINES.

B. F. PRUNTY, President. B. FRANK PRUNTY Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 80 713 79	Capital stock	$ 50 000 00
Gold coin	972.50	Due depositors	98 709.34
Silver coin	210 62	Due banks and others	.....
Legal tender	11,777 50	Surplus	...
Credit subject to sight draft	25,822 57	Undivided profits	1,292.67
Overdrafts	640.26		
Real and personal property	29.814 77		
Total	$ 150,001.01	Total	$ 150,001.01

VAN METER STATE BANK, VAN METER.

G. H. MESSENGER, President. CLARENCE DUNN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 96 915.79	Capital stock	$ 25 000 00
Gold coin	.....	Due depositors	104,930.55
Silver coin	960.00	Due banks and others	..
Legal tender	2 612 46	Surplus	.....
Credit subject to sight draft	25 019 95	Undivided profits	1 768.04
Overdrafts	55 39		
Real and personal property	6,075.00		
Total	$ 131 698 59	Total	$ 131.698.56

WAYNE COUNTY STATE BANK, CORYDON.

E. J. W. FREELAND, President. J. K. GREEN, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 172 088.73	Capital stock	$ 75 000.00
Gold coin	6 225 00	Due depositors	103 784 46
Silver coin	1.448 80	Due banks and others	12 000.00
Legal tender	6 887 61	Surplus	25,000.00
Credit subject to sight draft	5 234 84	Undivided profits	2,596.86
Overdrafts	16.017.24		
Real and personal property	15,479.10		
Total	$ 223 381.32	Total	$ 223 381.32

WEST BRANCH STATE BANK.

T. COGGESHALL, President. J. E COGGESHALL, Cashier.

STATEMENT

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 150,020.61	Capital stock	$ 50,000 00
Gold coin	935 00	Due depositors	146 446 51
Silver coin	1.285 45	Due banks and others	.....
Legal tender	1,183 18	Surplus	10 000 00
Credit subject to sight draft	50 696.32	Undivided profits	6 622.41
Overdrafts	1 508 35		
Real and personal property	7,500.00		
Total	$ 213,068 92	Total	$ 213,068 92

WARREN COUNTY STATE BANK, INDIANOLA.

WM. BUXTON, President. J. H. DERROUGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 337,542 30	Capital stock	$ 50 000 00
Gold coin	2 820 00	Due depositors	453,038 36
Silver coin	1 035 00	Due banks and others	.....
Legal tender	10,073 89	Surplus	5,000 00
Credit subject to sight draft	141,406 47	Undivided profits	6,629 98
Overdrafts	6 510 68		
Real and personal property	15,750 00		
Total	$ 514,668 34	Total	$ 514 668.34

WASHTA STATE BANK.

JAMES ROBERTSON, President. JAMES ROBERTSON, JR. Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 119,211 86	Capital stock	$ 25,000 00
Gold coin	2,005.00	Due depositors	123,051 71
Silver coin	505 00	Due banks and others	.....
Legal tender	3 898 68	Surplus	10 000 00
Credit subject to sight draft	24 920 08	Undivided profits	9,533 61
Overdrafts	4.344 70		
Real and personal property	12,700 00		
Total	$ 167 585 32	Total.	$ 167 585.32

WORTH COUNTY STATE BANK, NORTHWOOD.

HENRY T. TOY, President. T. S. HANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 214,787.42	Capital stock	$ 50,000.00
Gold coin	5,190.00	Due depositors	229,527.64
Silver coin	1,438.00	Due banks and others	.....
Legal tender	3,950.58	Surplus	20 625.34
Credit subject to sight draft	76,741.72	Undivided profits	8,396 12
Overdraft	4 495.21		
Real and personal property	12,156.67		
Total	$ 318,699.60	Total	$ 318,699.60

WINTRHROP STATE BANK.

GEO. ELLIOTT, President. E. BRINTNALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,033.89	Capital stock	$ 25,000.00
Gold coin	2,500.00	Due depositors	142,544.00
Silver coin	840.00	Due banks and others	...
Legal tender	2,044.47	Surplus	10,000 00
Credit subject to sight draft	35,407.38	Undivided profits	4,064.79
Overdrafts	13,783 05		
Real and personal property	9,000.00		
Total	$ 181,608.79	Total	$ 181,608.79

WAUKON STATE BANK.

L. A. HOWE, President. S. W. LUDEKING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 199 427.02	Capital stock	$ 40,000.00
Gold coin	2,027.25	Due depositors	212,957.83
Silver coin	1 584.25	Due banks and others	240.00
Legal tender	8,008.76	Surplus	.....
Credit subject to sight draft	33,771.82	Undivided profits	4,161.34
Overdrafts	552.07		
Real and personal property	12,000.00		
Total	$ 257 369.17	Total	$ 257,369.17

WINFIELD STATE BANK.

J. C. GREEN, President. H. S. YOUNG, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 179,550.10	Capital stock	$ 25,000.00
Gold coin	265.00	Due depositors	199 879.58
Silver coin	382 8[illegible]	Due banks and others	.....
Legal tender	3.216 4[illegible]	Surplus	12,500 00
Credit subject to sight draf	51,990 66	Undivided profits	3,421.08
Overdrafts	95 60		
Real and personal property	5,300.00		
Total	$ 240,800 66	Total	$ 240 800.66

WHITTEMORE STATE BANK.

G. E. BOYLE, President. THOS. CARMODY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 82 992.33	Capital stock	$ 35,000.00
Gold coin	2 025 00	Due depositors	83 506.84
Silver coin	599 10	Due baaks and others	.....
Legal tender	2.732 29	Surplus	.....
Credit subject to sight draft	8 571.38	Undivided profits	633.34
Overdrafts	592.09		
Real and personal property.	21 633 00		
Total.	$ 119.140 18	Total	$ 119,140.18

WINNEBAGO COUNTY STATE BANK, FOREST CITY.

J. F. THOMPSON, President. J. OLSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable.	$ 153 326 36	Capital stock	$ 50,000 00
Gold coin	85 00	Due depositors	155 563 53
Silver coin	1,796.74	Due banks and others	17,300.00
Legal tender	2 677 45	Surplus	7,000.00
Credit subject to sight draft	20,772.51	Undivided profits	.....
Overdrafts	4,482.39		
Real and personal property.	46,723,08		
Total	$ 229,863 53	Total	$ 229 863 53

WOODWARD STATE BANK.

S. O. CONGER, President. H. S. TAYLOR, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 108 581 53	Capital stock	$ 35 000 00
Gold coin	365 00	Due depositors	111 270.81
Silver coin	485 90	Due banks and others	.....
Legal tender	2 786 95	Surplus	1 700 00
Credit subject to sight draft	8 331 10	Undivided profits	1,564.49
Overdrafts	7 856.97		
Real and personal property	21.127.85		
Total	$ 149 535 30	Total	$ 149 535 30

WINNESHIEK COUNTY STATE BANK, DECORAH.

C. J. WEISER, President. R. ALGYER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 744 244.93	Capital stock	$ 100 000 00
Gold coin	4,570.00	Due depositors	764,707 85
Silver coin	1,857 85	Due banks and others	.....
Legal tender	85,355.55	Surplus	25 000 00
Credit subject to sight draft	82,416.49	Undivided profits	15 266 44
Overdrafts	20 279.47		
Real and personal property	16 250.00		
Total	$ 904,974.29	Total	$ 904 974.29

SAVINGS BANKS.

STATEMENT.

Of the condition of savings banks on May 17, 1906, as shown by their reports to the auditor of state under his call for a report on that day.

AINSWORTH SAVINGS BANK.

E. W. WHITE, President. A. E SPAULDING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 117 847 81	Capital stock	$ 35,000 00
Gold coin	4 365 00	Due depositors	82 545 79
Silver coin	701 00	Due banks and others	329.30
Legal tender	2 859 65	Surplus	27.900.00
Credit subject to sight draft	15 316 35	Undivided profits	3,102 84
Overdrafts	4,788.12		
Real and personal property	3 000 00		
Total	$ 148 887 93	Total	$ 148 877 93

AKRON SAVINGS BANK.

R. D. CLARK, President. C G. BRADY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 178 122.93	Capital stock	$ 30,000 00
Gold coin.	1,545 00	Due depositors.	232 257.72
Silver coin	1 518.78	Due banks and others	.....
Legal tender.	6 878 99	Surplus	....
Credit subject to sight draft	64,896 55	Undivided profits	7,835 20
Overdrafts	4 302 67		
Real and personal property	12,858 00		
Total	$ 270 122.92	Total	$ 270 122.92

AURORA SAVINGS BANK.

E. RICHARDSON, President. W I. WARREN, Cashier.

STATEMENT.

Assets.	Amounts	Liabilities	Amount
Bills receivable	$ 44,844.87	Capital stock	$ 10,000.00
Gold coin	1,175 00	Due depositors	67,528 43
Silver coin	801 00	Due banks and others	.....
Legal tender	3,133 91	Surplus	.....
Credit subject to sight draft	19.531.85	Undivided profits	95 18
Overdrafts	2 975 32		
Real and personal property.	5,161 66		
Total	$ 77,623 61	Total	$ 77,623.61

ATKINS SAVINGS BANK.

JOSEPH OWENS, President. W. A. FAWCETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165,433 36	Capital stock	$ 15,000 00
Gold coin	335 00	Due depositors	179,850.93
Silver coin	57 40	Due banks and others	...
Legal tender	1,597 76	Surplus	7,000 00
Credit subject to sight draft	32 524 41	Undivided profits	3,147 03
Overdrafts.	2,710 03		
Real and personal property	2,340 00		
Total	$ 204,997 96	Total	$ 204,997 96

AMERICAN SAVINGS BANK, MAQUOKETA.

D. N. LOOSE, President. H. B. HUBBELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 581,194.94	Capital stock	$ 50,000 00
Gold coin	8 010.00	Due depositors	628,896 94
Silver coin	2 500.00	Due banks and others	.....
Legal tender	20 595.98	Surplus	20 000.00
Credit subject to sight draft	94 077.29	Undivided profits	15,949.50
Overdrafts	438.23		
Real and personal property	8,000.00		
Total	$ 714 846 44	Total	$ 714,846.44

AMERICAN TRUST AND SAVINGS BANK, CEDAR RAPIDS.

E. E. PINNEY, President. J. W. BOWDISH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 801,303 37	Capital stock	$ 80,000.00
Gold coin	3 365 00	Due depositors	913 763.25
Silver coin	225.00	Due banks and others	.....
Legal tender	10.041.18	Surplus	19,000.00
Credit subject to sight draft	201 936 15	Undivided profits	11,334.21
Overdrafts	...		
Real and personal property	7,226.76		
Total	$1.024,097 46	Total	$1,024 097.46

AETNA SAVINGS BANK, McINTIRE.

W. G. SHAFFER, President. R. D. WILLIAMS, Cashier.

STATEMEN

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43 208.13	Capital stock	$ 10,000.00
Gold coin	200.00	Due depositors	42,732.30
Silver coin	618.00	Due banks and others	
Legal tender	1.722 24	Surplus	
Credit subject to sight draft	4 893.10	Undivided profits	1,373.52
Overdrafts	464.35		
Real and personal property	3,000 00		
Total	$ 54.105.82	Total	$ 54 105 82

AREDALE SAVINGS BANK.

R. L. MILLER, President. W. J. MULLIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,603.60	Capital stock	$ 10,000 00
Gold coin		Due depositors	42,589.06
Silver coin	179 31	Due banks and others	
Legal tender	951 46	Surplus	
Credit subject to sight draft	9,470 20	Undivided profits	339 42
Overdrafts	1,545 86		
Real and personal property	4,178.05		
Total	$ 52,928.48	Total	$ 52,928.48

ALTA VISTA SAVINGS BANK.

J. W. SANDUSKY, President. TINA DONOVAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,893 90	Capital stock	$ 15,000.00
Gold coin	295.00	Due depositors	89,362.91
Silver coin	719.50	Due banks and others	
Legal tender	1,322.31	Surplus	1,000 00
Credit subject to sight draft	9,633 62	Undivided profits	1,434.79
Overdrafts	183 37		
Real and personal property	3,750 00		
Total	$ 106,797.70	Total	$ 106,797.70

AMES SAVINGS BANK.

A. J. GRAVES, President. M. A. MANNING, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 121,294.90	Capital stock	$ 25,000.00
Gold coin	145.00	Due depositors	127 408 43
Silver coin	584.60	Due banks and others	
Legal tender	4,821.46	Surplus	1,000.00
Credit subject to sight draft	15 984 66	Undivided profits	2,815.81
Overdrafts	3,047 29		
Real and personal property	10,346.33		
Total	$ 156,224.24	Total	$ 156,224

ATALISSA SAVINGS BANK.

GEO. W. BLACK, President. S. H. ARCHIBALD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 84 362.32	Capital stock	$ 12 500 00
Gold coin	1,590.00	Due depositors	88,014.79
Silver coin	524.00	Due banks and others	
Legal tender	1 168.27	Surplus	1,250 00
Credit subject to sight draft	7,770 90	Undivided profits	1,687 33
Overdrafts	4,918 06		
Real and personal property	3,118.57		
Total	$ 103,453 12	Total	$ 103,453 12

ADAIR SAVINGS BANK.

M. H. WELTON, President. ROY R. WELTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 16,771 39	Capital stock	$ 12,000.00
Gold coin		Due depositors	18,135.74
Silver coin		Due banks and others	
Legal tender	2,005 12	Surplus	
Credit subject to sight draft	6,146 23	Undivided profits	
Overdrafts	38.20		
Real and personal property	5,174 80		
Total	$ 30,135.74	Total	$ 30,135 74

AMERICAN SAVINGS BANK, GRAETTINGER.

J. A SPIES, President. J. B. LAMB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37,618 09	Capital stock	$ 10,000.00
Gold coin	.....	Due depositors	36,613 05
Silver coin	417.76	Due banks and others	.....
Legal tender	2,107.98	Surplus	600.00
Credit subject to sight draft	6 440.00	Undivided profits	238.49
Overdrafts	217 71		
Real and personal property	650.00		
Total	$ 47 451 54	Total	$ 47 451.54

ALBION SAVINGS BANK.

O. L. BURGETT, President. A. C. HARTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 20,566 77	Capital stock	$ 14,000 00
Gold coin	...	Due depositors.	20,187 27
Silver coin	333 15	Due banks and others	.....
Legal tender	1,092 10	Surplus	.....
Credit subject to sight draft	9,700 82	Undivided profits	303 26
Overdrafts	252.25		
Real and personal property	2 545.40		
Total	$ 34 490.53	Total	$ 34 490.53

ALEXANDER SAVINGS BANK.

W. L. ROBINSON, President. JAMES COOK, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 46,142.93	Capital stock.	$ 16 000 00
Gold coin	75 00	Due depositors.	45 339.19
Silver coin	774.16	Due banks and others	.....
Legal tender	1,168.00	Surplus	.....
Credit subject to sight draft.	6,931 77	Undivided profits	1,869.57
Overdrafts	2,779 07		
Real and personal property	5,337 85		
Total	$ 63,208.76	Total.	$ 63,208 76

AGENCY SAVINGS BANK.

J. H. MERRILL, President. W. N. EWART, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 11,213 37	Capital stock	$ 10,000 00
Gold coin	135.00	Due depositors	13,359.88
Silver coin	299 98	Due banks and others	.....
Legal tender	1,863 20	Surplus	.....
Credit subject to sight draft	7,111 89	Undivided profits	.....
Overdrafts	....		
Real and personal property	2,736 44		
Total	$ 23,359.88	Total	$ 23,359.88

BRIDGEWATER SAVINGS BANK.

E. S. HARLAN, President. CLARENCE B. CASSILL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,536 40	Capital stock	$ 10 000 00
Gold coin	90.00	Due depositors	13,684.25
Silver coin	327 75	Due banks and others	.....
Legal tender	1,736.98	Surplus	.....
Credit subject to sight draft	806.99	Undivided profits	468.96
Overdrafts	614.64		
Real and personal property	3,040.45		
Total	$ 24 153.21	Total	$ 24 153,21

BENTON COUNTY SAVINGS BANK, NORWAY.

H. L. UTHOFF, President. J. H. PICKART, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 144,064.00	Capital stock	$ 15 000 00
Gold coin	485.00	Due depositors	139 369.60
Silver coin	786 81	Due banks and others	.....
Legal tender	4,033.77	Surplus	10 000.00
Credit subject to sight draft	8,855 80	Undivided profits	7,258.65
Overdrafts	.....		
Real and personal property	7,402 77		
Total	$ 165 628.15	Total	$ 165.628 15

BAYARD SAVINGS BANK.

M. MC DONALD, President. CHAS. P. MCDONALD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 115,432 97	Capital stock	$ 15 000 00
Gold coin	195 00	Due depositors	128.545 44
Silver coin	696.00	Due banks and others	25 50
Legal tender	2 803.45	Surp us	.....
Credit subject to sight draft	17 932.18	Undivided profits	1 268 42
Overdrafts	3,954 76		
Real and personal property	3,825 00		
Total	$ 144.839 36	Total	$ 144 839.36

BATTLE CREEK SAVINGS BANK.

ALEX MCHUGH, President. D. H. HEDRICK Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 16 ,066 35	Capital stock	$ 25,000 00
Gold coin	1,515 00	Due depositors	247,828.36
Silver coin	2 078.30	Due banks and others	.....
Legal tender	1,423 26	Surplus	.....
Credit subject to sight draft	106,824.72	Undivided profits	16,201.54
Overdrafts	3,272 27		
Real and personal property	8,850 00		
Total	$ 289,029 90	Total	$ 289,029 90

BATAVIA SAVINGS BANK.

J. B. MOWREY, President. W. A. LEWIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bill receivable	$ 124,403.65	Capital stock	$ 16,000 00
Gold coin	1.200 00	Due depositors	114,919.66
Silver coin	469.75	Due banks and others	.....
Legal tender	2,953 94	Surplus	10,436 89
Credit subject to sight draft	3,143 29	Undivided profits	867.23
Overdrafts	572.86		
Real and personal property	9,540 29		
Total	$ 142,223.78	Total	$ 142,223 78

BRADGATE STATE SAVINGS BANK.

J. F. MOWE, President. E. O. NERVIG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42,109 42	Capital stock	$ 10,000.00
Gold coin	235 00	Due depositors	53,268 78
Silver coin	177.00	Due banks and others	
Legal tender	1,352 44	Surplus	2,000 00
Credit subject to sight draft	19,666 15	Undivided profits	821.95
Overdrafts	238 46		
Real and personal property	2,312.21		
Total	$ 66,090.68	Total	$ 66,090 68

BADGER SAVINGS BANK.

O. W. MAHER, President. T. K. PETERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80 992 46	Capital stock	$ 10,000.00
Gold coin	110 00	Due depositors	74,666.58
Silver coin	28.00	Due banks and others	
Legal tender	2,599 31	Surplus	
Credit subject to sight draft	5,920 40	Undivided profits	5,858.59
Overdrafts	275 00		
Real and personal property	600 00		
Total	$ 90,525.17	Total	$ 90 525 17

BENNETT SAVINGS BANK.

D. H. SNOKE, President. WM. BIERKAMP JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 209,489 93	Capital stock	$ 20,000 00
Gold coin	370 00	Due depositors	204,755 57
Silver coin	1,321.50	Due banks and others	
Legal tender	2,687.42	Surplus	15 000.00
Credit subject to sight draft	19,763.12	Undivided profits	2,030.69
Overdrafts	1,404.59		
Real and personal property	6,500.00		
Total	$ 241 786.56	Total	241,786.56

BELMOND SAVINGS BANK.

O. A. CHURCH, President. D. E. PACKARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,875.63	Capital stock	$ 11,000 00
Gold coin	560.00	Due depositors	63 247.46
Silver coin	556.00	Due banks and others	.....
Legal tender	2 934.80	Surplus	6,000.00
Credit subject to sight draft	19,639.6	Undivided profits	3,977 78
Overdrafts	746.3		
Real and personal property	4 932.76		
Total	$ 84,225.24	Total	$ 84,225 24

BLAKESBURG SAVINGS BANK.

J. B. MOWREY, President. WALTER ABEGG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,250 72	Capital stock	$ 20,000.00
Gold coin	2,290 00	Due depositors	89,349 00
Silver coin	812.56	Due banks and others	.....
Legal tender	2,529 18	Surplus	.....
Credit subject to sight draft	2,475.97	Undivided profits	8,856.11
Overdrafts	516.68		
Real and personal property	2,800.00		
Total	$ 118,205.11	Total	$ 118,205.11

BLUE GRASS SAVINGS BANK.

W. I. VANDEVEER, President. H. F. WUNDER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 195,034 52	Capital stock	$ 14,000.00
Gold coin	575 00	Due depositors	201,029.78
Silver coin	805 00	Due banks and others	.....
Legal tender	1 469 02	Surplus	.....
Credit subject to sight draft	15 729.41	Undivided profits	2,477.20
Overdrafts	.....		
Real and personal property	4,394 00		
Total	$ 217,506.98	Total	$ 217,506.98

BALDWIN SAVINGS BANK.

GEO. W. TABER, President. J. W. RHODES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,871.19	Capital stock	$ 10,000.00
Gold coin	955 00	Due depositors	64,179 29
Silver coin	796.34	Due banks and others	16 00
Legal tender	1 721 91	Surplus	500.00
Credit subject to sight draft	15,479 43	Undivided profits	214.96
Overdrafts	967 72		
Real and personal property	2,468 66		
Total	$ 74,910 25	Total	$ 74,910.25

BRONSON SAVINGS BANK.

A. T. BENNETT, President. F. L. SHUMAKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51,792 71	Capital stock	$ 10 000 00
Gold coin	500 00	Due depositors	56 678 23
Silver coin	77 00	Due banks and others	.....
Legal tender	1,381 86	Surplus	.....
Credit subject to sight draft	10,316.38	Undivided profits	1 342 75
Overdrafts	390.28		
Real and personal property	3,573 75		
Total	$ 68 021.98	Total	$ 68.021.98

BURLINGTON SAVINGS BANK.

H. D. COPELAND, President. GEO. C. SWILER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 213 114 14	Capital stock	$ 100 000 00
Gold coin	2 460 00	Due depositors	168 308.29
Silver coin	831 50	Due banks and others	.....
Legal tender	6 111.93	Surplus	.....
Credit subject to sight draft	45 810 58	Undivided profits	2.843.80
Overdrafts	....		
Real and personal property	2,823 94		
Total	$ 271 152 09	Total	$ 271 152.09

BIRMINGHAM SAVINGS BANK.

GEORGE W. MORRELL, President. J. W. YOUNG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,881 16	Capital stock	$ 15,000.00
Gold coin	1 955 00	Due depositors	56 324 24
Silver coin	397 00	Due banks and others	5,000.00
Legal tender	1,437.34	Surplus	....
Credit subject to sight draft	13,199 61	Undivided profits	449.57
Overdrafts	202 70		
Real and personal property	4,150 00		
Total	$ 76,823 81	Total	$ 76 823 81

BREDA SAVINGS BANK.

G. H. MESSENGER, President. E. L. BUTLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 84 275.66	Capital stock	$ 20 000 00
Gold coin	760 00	Due depositors	111,214.24
Silver coin	926.10	Due banks and others	....
Legal tender	4 237 57	Surplus	....
Credit subject to sight draft	36 564.68	Undivided profits	2,145.55
Overdrafts	595.78		
Real and personal property	6,000 00		
Total	$ 133 359 79	Total	$ 133.359 79

BOONEVILLE SAVINGS BANK.

G. A. GUTSHALL, President. C. C. COOK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27,346.79	Capital stock	$ 10 000 00
Gold coin	100 00	Due depositors	27 258 58
Silver coin	170.0	Due banks and others	....
Legal tender	1 339.7	Surplus	....
Credit subject to sight draft	4 815.0	Undivided profits	400.07
Overdrafts	1 184 25		
Real and personal property	2 702 88		
Total	$ 37.658.65	Total	$ 37,658.65

BRANDON STATE SAVINGS BANK.

R. F. CLARKE, President. V. W DAVIS, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 3 297 10	Capital stock	$ 10 000 00
Gold coin	20 00	Due depositors	2 580.84
Silver coin	355.95	Due banks and others	...
Legal tender	1 285 00	Surplus	
Credit subject to sight draft	7 283.56	Undivided profits	360.77
Overdrafts	....		
Real and personal property	700.00		
Total	$ 12 911 61	Total	$ 12 941.61

CHAPIN SAVINGS BANK

I. T. DEAM, President. D. E. KENYON, Cashier.

STATEMENT

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 27 245 27	Capital stock	$ 10.000 00
Gold coin	80.00	Due depositors.	30 397 94
Silver coin	167 04	Due banks and others.	.....
Legal tender	1 151.07	Surplus	.....
Credit subject to sight draft.	7 255 96	Undivided profits	91.23
Overdrafts	1,473 33		
Real and personal property	3 116 50		
Total	$ 40 489 17	Total.	$ 40,489.17

COMMERCIAL SAVINGS BANK, AUDUBON.

C. E. BRENIMAN, President. O. P. COON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 195 742 27	Capital stock	$ 75 000 00
Gold coin	415 00	Due depositors	196 500 98
Silver coin	1,199 94	Due banks and others	668 59
Legal tender	5 759 52	Surplus	....
Credit subject to sight draft.	64 300 17	Undivided profits.	5,501 63
Overdrafts	2,654.20		
Real and personal property	7 600 00		
Total.	$ 277 671 10	Total.	$ 277 671 10

CITIZENS STATE SAVINGS BANK, DECATUR.

Wm. WOODARD, President. E. W. TOWNSEND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94 823 17	Capital stock	$ 20 000 00
Gold coin	2 345 00	Due depositors	95,772 08
Silver coin	1 147.67	Due banks and others	.....
Legal tender	2.140 00	Surplus	.....
Credit subject to sight draft.	17 359 22	Undivided profits	3,666.02
Overdrafts	623 04		
Real and personal property.	1,000 00		
Total	$ 119.438 10	Total	$ 119,438.10

CITIZENS SAVINGS BANK, AVOCA.

R. FROST, President. A. C. MEITZEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 314,074.28	Capital stock	$ 30,000.00
Gold coin	940.00	Due depositors	330,587 05
Silver coin	810.85	Due banks and others	.....
Legal tender	1,456.98	Surplus	.....
Credit subject to sight draft	54,533.90	Undivided profits	21,260.03
Overdrafts	3,946.07		
Real and personal property	6,085 00		
Total	$ 381,847 08	Total	$ 381,847.08

CITIZENS SAVINGS AND TRUST COMPANY, IOWA CITY.

G. W. KOONTZ, President. J. E. SWITZER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 584,648 47	Capital stock	$ 50,000 00
Gold coin	24,490.00	Due depositors	653,453.41
Silver coin	2,970.67	Due banks and others	568 00
Legal tender	35,050.11	Surplus	15,000 00
Credit subject to sight draft	38,111 44	Undivided profits	6,079.47
Overdrafts	34,442.19		
Real and personal property	5,358 00		
Total	$ 725,100.88	Total	$ 725,100.88

CITIZENS SAVINGS BANK, DECORAH.

E. J. CURTIN, President. B. J. MCKAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 294,166.53	Capital stock	$ 50,000.00
Gold coin	1,970.00	Due depositors	576,419.68
Silver coin	2,321.70	Due banks and others	
Legal tender	16,507.82	Surplus	
Credit subject to sight draft.	77,170.30	Undivided profits	1,682.41
Overdrafts	5,464.74		
Real and personal property.	31,500.00		
Total	$ 629,101.09	Total	$ 629,101.09

CITIZENS SAVINGS BANK, RIVERSIDE.

H. HAHN, President. FRANK CRITZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119,949.90	Capital stock	$ 15,000.00
Gold coin	2,110.00	Due depositors	142,024.94
Silver coin	1,032.14	Due banks and others.	
Legal tender	2,990.41	Surplus	5,050.00
Credit subject to sight draft.	29,872.38	Undivided profits	1,980.20
Overdrafts	4,050.21		
Real and personal property.	5,050.00		
Total	$ 164,055.04	Total	$ 164,055.04

CITIZENS SAVINGS BANK, CURLEW.

MELVIN FISK, President. V. W. FISK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 35,238.59	Capital stock	$ 15,000.00
Gold coin	375.00	Due depositors	26,759.03
Silver coin	365.50	Due banks and others.	3,500.00
Legal tender	1,736.68	Surplus	400.00
Credit subject to sight draft.	5,930.63	Undivided profits	259.22
Overdrafts	227.70		
Real and personal property.	2,044.15		
Total	$ 45,918.25	Total	$ 45,918.25

CITIZENS SAVINGS BANK, WASHINGTON.

CHAS. H. KECK, President. I. M. SPECULL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 527 317 18	Capital stock	$ 50 000.00
Gold coin	1,115.00	Due depositors	531,310 88
Silver coin	300 00	Due banks and others	.....
Legal tender	4,690.90	Surplus	25,000.00
Credit subject to sight draft	48,008 89	Undivided profits	5,016.09
Overdrafts	.....		
Real and personal property.	30,000 00		
Total	$ 611,326 97	Total	$ 611,326.97

CITIZENS SAVINGS BANK, SPENCER.

J. H. McCORD, President. R. L. McCORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,095.17	Capital stock	$ 10,000.00
Gold coin	1 000 00	Due depositors	55,170.57
Silver coin	32 05	Due banks and others	
Legal tender	112 24	Surplus	1,000 00
Credit subject to sight draft	11,300.39	Undivided profits	1 369.28
Overdrafts	.....		
Real and personal property.	.....		
Total	$ 67,539.85	Total	$ 67,539.85

CITIZENS SAVINGS BANK, LETTSVILLE.

WM LIEBERKNECHT, President. E. R. McCORMICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 184,220 52	Capital stock	$ 20 000 00
Gold coin	1,660.00	Due depositors	164 367 75
Silver coin	781.00	Due banks and others	376 67
Legal tender	1 214.92	Surplu	20,000.00
Credit subject to sight draft.	8.903.29	Undivided profits	1,731.43
Overdrafts	4,035 62		
Real and personal property.	5.660 50		
Total	$ 206,475.85	Total	$ 206,475.85

CITIZENS SAVINGS BANK, ATLANTIC.

J. H. MARSHALL, President. J. G. WHITNEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 509,596.78	Capital stock	$ 50,000.00
Gold coin	10 055.00	Due depositors	521,415 65
Silver coin	951 15	Due banks and others	
Legal tender	7,292 45	Surplus	
Credit subject to sight draft	52 861.56	Undivided profits	21,267 34
Overdrafts	10,301 05		
Real and personal property	1 625.00		
Total	$ 592 682.99	Total	$ 592,682 99

CITIZENS SAVINGS BANK, WEST BRANCH.

O. C. PENNOCK, President. P. V. N. MYERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 88 112.82	Capital stock	$ 20,000.00
Gold coin	140 00	Due depositors	83 293 45
Silver coin	640.00	Due banks and others	
Legal tender	2 953 70	Surplus	1 500.00
Credit subject to sight draft	6 933 35	Undivided profits	693.10
Overdrafts	1 866 68		
Real and personal property	4 840 00		
Total	$ 105,486.55	Total	$ 105 486 55

CITIZENS STATE SAVINGS BANK, OLIN.

W. H. CRAIN, President. H. W. FLENNIKEN, Cashier.

STATEMENT

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 79 641 00	Capital stock	$ 20 000 00
Gold coin	580 00	Due depositors	85,041.04
Silver coin	692 00	Due banks and others	
Legal tender	2 240 80	Surplus	
Credit subject to sight draft	8 531 73	Undivided profits	3,536.49
Overdrafts	7.825 29		
Real and personal property	9.066 71		
Total	$ 108,577.53	Total	$ 108,577.53

CITIZENS SAVINGS BANK; LESTER.

J. W. RAMSEY, President. J. L MITCHELL, Cashier.

STATEMENT

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 73,713 21	Capital stock	$ 12 000.00
Gold coin	260 00	Due depositors	77 965 90
Silver coin	534 00	Due banks and others	.....
Legal tender	1 612 08	Surplus	.....
Credit subject to sight draft.	13 261.98	Undivided profits	2 857.03
Overdrafts	691 66		
Real and personal property	2 750 00		
Total	$ 92 822 93	Total	$ 92,822 93

CITIZENS SAVINGS BANK, HANLONTOWN.

C. H. MCNIDER, President. A. O. RYE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 46,773 11	Capital stock	$ 10,000 00
Gol coin	....	Due depositors	69,614.59
Silver coin	346.00	Due banks and others.	....
Legal tender	1,860.36	Surplus	...
Cr dit subject to sight draft	28,154.88	Undivided profits	2,155 54
Overdrafts	6.08		
Real and personal property.	4,629.70		
Total	$ 81,770.13	Total	$ 81,770.13

CITIZENS SAVINGS BANK, QUIMBY.

J. M. DINWIDDIE, President. C. C. HARSHBARGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,527.29	Capital stock	$ 15,000 00
Gold coin	1 070 00	Due depositors	68,463.40
Silver coin	741 65	Due banks and others	
Legal tender	1,842.00	Surplus	4 000 00
Credit subject to sight draft.	13 427.61	Undivided profits	1 058 82
Overdrafts	1,923.67		
Real and personal property.	3 000 00		
Total.	$ 88,522.22	Total	88,5 2.22

CITIZENS SAVINGS BANK, LOST NATION.

R. E. CRESSEY, President. J. C. COMSTOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89,651.34	Capital stock	$ 10,000 00
Gold coin	30.00	Due depositors	84,574.99
Silver coin	29 27	Due banks and others	....
Legal tender	1 000.00	Surplus	3,000 00
Credit subject to sight draft	7,252.51	Undivided profits	2 596.27
Overdrafts	2 208.14		
Real and personal property	.....		
Total	$ 100,171.26	Total	$ 100,171 26

CITIZENS SAVINGS BANK, AYRSHIRE.

J. J. WATSON, President. P. O'GRADY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 46,142 53	Capital stock	$ 10,000 00
Gold coin	25 00	Due depositors	41 356 12
Silver coin	275 07	Due banks and others	7,915 43
Legal tender	892.24	Surplus	.....
Credit subject to sight draft	9 307.07	Undivided profits	870 14
Overdrafts	1,421.01		
Real and personal property	2,078 77		
Total	$ 60 141 69	Total	$ 60 141 69

CITIZENS SAVINGS BANK, CENTERVILLE.

JAS. R. WOODEN, President. C. R. WOODEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 120 327 24	Capital stock	$ 25.000 00
Gold coin	1,135.00	Due depositors	132,163 53
Silver coin	192 12	Due banks and others	.....
Legal tender	2,681 22	Surplus	.....
Credit subject to sight draft	37,809.65	Undivided profits	5,331.13
Overdrafts	279 43		
Real and personal property	.....		
Total	$ 162.424.66	Total	$ 162 424 66

CITIZENS SAVINGS BANK, NEW VIRGINIA.

C. C. RUNDALL, President. D. LOWER JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,782 74	Capital stock	$ 10.000 00
Gold coin	110 00	Due depositors	41.724.35
Silver coin	665 50	Due banks and others	2 876.94
Legal tender	1 008.49	Surplus	1,000 00
Credit subject to sight draft	6 643.08	Undivided profits	392.41
Overdrafts	1,218.97		
Real and personal property	5,564.92		
Total	$ 55.993 70	Total	$ 55 993 70

CITIZENS SAVINGS BANK, LOW MOOR.

R. J. DANNATT, President. C. A. WOLFE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 62.067.92	Capi al stock	$ 15,000 00
Gold coin	1,325 00	Due depositors	68.580 73
Silver coin	164 50	Due banks and others	15.00
Le al tender	663 25	Surplus	500.00
Credit subject to sight draft	16,518.97	Undivided profits	98 ,94
Overdrafts	98.47		
Real and personal property	4,233.56		
Total	$ 85.076 67	Total	$ 85,076.67

CITIZENS SAVINGS BANK, ANITA.

JAS. E. BRUCE, President. ED. M. BLAKESLEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 200,127 69	Capital stock	$ 50.000 00
Gold coin	1,070.00	Due depositors	202,749.80
Silver coin	529 00	Due banks and others	.....
Legal tender	8 305.79	Surplus	3.325.86
Credit subject to sight draft	25,458.11	Undivided profits	3,285 97
Overdrafts	11,508 01		
Real and personal property	11,743 09		
Total	$ 259,361 63	Total	$ 259 361 63

CITIZENS SAVINGS BANK, SIGOURNEY.

D. SNAKENBERG, President. S. W RICHARDSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 195,623.52	Capital stock	$ 25,000.00
Gold coin	3 700.00	Due depositors	206,339.56
Silver coin	1,336.33	Due banks and others,	....
Legal tender	7,395.49	Surplus	1,000 00
Credit subject to sight draft.	15 144 05	Undivided profits	1 044 12
Overdrafts	1,184 29		
Real and personal property	9,000.00		
Total	$ 233,383 68	Total	$ [illegible].383.6

COUNCIL BLUFFS SAVINGS BANK.

JOHN BERESHEIN, President AUG. BERESHEIN, Cashier.

STATEMENT

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 1,061,785.68	Capital stock	$ 150 000.00
Gold coin	66,123 00	Due depositors	1.771 842.30
Silver coin	6,895.00	Due banks and others	
Legal tender	83,919.02	Surplus	30,000.00
Credit subject to sight draft	717,179 37	Undivided profits	16 921 40
Overdrafts	6,426 71		
Real and personal property	29,432 92		
Total	$ 1,971,763.70	Total	$ 1,971,763.7

CLINTON SAVINGS BANK.

C. C. COAN, President. W. F. COAN, Cashier.

STATEMENT

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 606,636.67	Capital stock	$ 50,000.00
Gold coin.	....	Due depositors.	785,492 59
Silver coin	...	Due banks and others	....
Legal tender	15,000.00	Surplus	20,000.00
Credit subject to sight draft	201,623 27	Undivided profits	11 510.9
Overdrafts	..		
Real and personal property	43,743.61		
Total	$ 867 003 58	Total	$ 867,003.58

CEDAR RAPIDS SAVINGS BANK.

J. T. HAMILTON, President. J. M. DINWIDDIE, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 1,641 698.42	Capital stock	$ 100,000 00
Gold coin	4.207.40	Due depositors	1 889 149 97
Silver coin	4.074 00	Due banks and others.	33 000.00
Legal tender.	46.588.61	Surplus	65,000 00
Credit subject to sight draft	314.990.10	Undivided profits	4,958 98
Overdrafts	1.300 00		
Real and personal property.	79,852.42		
Total	$ 2,092,108 95	Total	$ 2,092,108.95

CITY SAVINGS BANK, OTTUMWA.

J. H. MERRILL, President. CAREY INSKEEP, Cashier.

STATEMENT.

Assets	Amount.	Liabilities	Amount
Bills receivable	271,975.71	Capital stock.	$ 50,000.00
Gold coin	...	Due depositors.	239,525.59
Silver coin	75.09	Due banks and others	
Legal tender	1 209 86	Surplus	.....
Credit subject to sight draft	20,671 97	Undivided profits	5,261 89
Overdrafts	.....		
Real and personal property.	862 94		
Total.	$ 294,697 48	Total	$ 294,697.48

CRESCO UNION SAVINGS BANK, CRESCO.

ROBT THOMSON, President. ROBERT THOMSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 463 311 60	Capital stock	$ 100,000.00
Gold coin	1,7.5 00	Due depositors.	481,234.64
Silver coin	362 00	Due banks and others	
Legal tender	11,548 32	Surplus	10,000 00
Credit subject to sight draft.	117,398.60	Undivided profits	18,524.45
Overdrafts	1,947 70		
Real and personal property.	13 465 87		
Total.	609 759 09	Total.	$ 609,759.09

COMMERCIAL SAVINGS BANK, MASON CITY.

JAMES E. BLYTHE, President. GEO. E. WINTER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 207.286 65	Capital stock	$ 60,000.00
Gold coin	3,025 00	Due depositors.	233.544.58
Silver coin	2 239 39	Due banks and others.	
Legal tender	11,710 42	Surplus	
Credit subject to si ht draft.	50.931 14	Undivided profits	2,794.45
Overdrafts	3 027 91		
Real and personal property.	18,119.12		
Total.	$ 296,339,03	Total.	$ 296,339 03

CUSHING SAVINGS BANK.

F. S. NEEDHAM, President. C. E. HAAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 53.150 21	Capital stock	$ 20 000.00
Gold coin	870.00	Due depositors	49 420 00
Silver coin	1 008 00	Due banks and others	
Legal tender	1,529 68	Surplus	
Credit subject to sight draft	11 956 40	Undivided profits	1,117.08
Overdrafts	222 71		
Real and personal property	1,800.0		
Total	$ 70 537.0	Total	$ 70,537 08

CASTANA SAVINGS BANK.

W. T. DAY, President. E. E. WILEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 147 190.21	Capital stock	$ 50 000 00
Gold coin	1 180.00	Due depositors	161 821 97
Silver coin	398.00	Due banks and others	
Legal tender	2 507 80	Surplus	12 500.00
Credit suoject to sight draft	57,520.55	Undivided profits	4,189.58
Overdrafts	6 979.61		
Real and personal property	12 735.35		
Total	$ 228 511 55	Total	$ 228.511 55

CYLINDER SAVINGS BANK.

E. H. SOPER, President. F. L. HARRISON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27 693.82	Capital stock	$ 10 000 00
Gold coin	110 00	Due depositors	31,966 37
Silver coin	331.50	Due banks and others	
Legal tender	1 096 39	Surplus	
Credit subject to sight draft	11,115.32	Undivided profits	911 47
Overdrafts	376 37		
Real and personal property	2 154.44		
Total	$ 42,877.84	Total	$ 42,877 84

CAMBRIA SAVINGS BANK.

J H. PARK, President. W. S. MCMANIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 31,353 73	Capital stock	$ 15 000 00
Gold coin	90 00	Due depositors	22 224 59
Silver coin	437.50	Due banks and others	
Legal tender	880 81	Surplus	5 000.00
Credit subject to sight draft	4 991.85	Undivided profits	676,80
Overdrafts	1 231 29		
Real and personal property	3,914 21		
Total	$ 42.899.39	Total	$ 42 899 39

CALLENDER SAVINGS BANK.

B. LARSON, President. H. J. FITZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37,502 11	Capital stock	$ 12 000 00
Gold coin	35 00	Due depositors	41 413.48
Silver coin	521.0	Due banks and others	
Legal tender	1 155 02	Surplus	1,000.00
Credit subject to sight draft	13 139 92	Undivided profits	1.544.62
Overdrafts	5.00		
Real and personal property	3,600 00		
Total	$ 55 958.10	Total	$ 55,958 10

CLARION SAVINGS BANK.

W. W. COMSON, President. A. E. WEBBER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 130,124 65	Capital stock	$ 25,000 00
Gold coin	435 00	Due depositors	156 587.10
Silver coin	1 449 21	Due banks and others	
Legal tender	7 118 82	Surplus	7 000.00
Credit subject to sight draft	41 041.01	Undivided profits	4 277.90
Overdrafts	3 446 58		
Real and personal property	10 000 00		
Total	$ 193 615 10	Total	$ 193 615.10

CITY SAVINGS BANK, BAYARD.

THOS MCDONALD, President. T. C LUNDY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 95 124.33	Capital stock	$ 15,000.00
Gold coin		Due depositors	89,545 13
Silver coin	846.00	Due banks and others	29,[illegible]
Legal tender	1 682 76	Surplus	
Credit subject to sight draft	9 [illegible]	Undivided profits	[illegible]
Overdrafts	3 830 63		
Real and personal property	3 861.00		
Total	$ 115,153 77	Total	$ 115 153.77

CEDAR FALLS SAVINGS BANK.

C. H. RODENBACH, President. ROGER LEAVITT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 274 285.11	Capital stock	$ 60,000 00
Gold coin	5,500.00	Due depositors	282,618.50
Silver coin		Due banks and others	
Legal tender		Surplus	10 000.00
Credit subject to sight draft	79 560 56	Undivided profits	6,726 77
Overdrafts			
Real and personal property			
Total	$ 359,345.67	Total	$ 359 345.67

COMMERCIAL SAVINGS BANK, SHENANDOAH.

H. F. Fossett, President. J. F. Lacey, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 266,072 15	Capital stock	$ 50,000.00
Gold coin	8,120 00	Due depositors	233,332.41
Silver coin	999 11	Due banks and others	
Legal tender	9 792 74	Surplus	4,000.00
Credit subject to sight draft	57,491 35	Undivided profits	5 004.16
Overdrafts	6,012 18		
Real and personal property	3,769 01		
Total	$ 292,336.57	Total	$ 292,336.57

CROMWELL STATE SAVINGS BANK.

T. S. H. Dougherty, President. E. N. Dougherty, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,078 87	Capital stock	$ 10,000 00
Gold coin	570 00	Due depositors	111,865 89
Silver coin	550 76	Due banks and others	....
Legal tender	1,448.16	Surplus	
Credit subject to sight draft	31,921.40	Undivided profits	7 372.20
Overdrafts	2,707.23		
Real and personal property	2,046.27		
Total	$ 129 238 09	Total	$ 129,238.09

COUNTY SAVINGS BANK, ALGONA.

C. B. Hutchins, President. F. H. Wesper, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 145 725.82	Capital stock	$ 50,000.00
Gold coin	600 00	Due depositors	152,609.86
Silver coin	1 168.45	Due banks and others	.....
Legal tender	6,934.52	Surplus	.....
Credit subject to sight draft	42,296.43	Undivided profits	3,960.93
Overdrafts	414 20		
Real and personal property	9,431.37		
Total	206 570.79	Total	$ 206,570.79

CASTALIA SAVINGS BANK.

L. A. MEYER, President. D. C. MALLOY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,844.98	Capital stock	$ 10,000.00
Gold coin	20.00	Due depositors	53,828.57
Silver coin	149.00	Due banks and others	212.65
Legal tender	2,030.89	Surplus	.....
Credit subject to sight draft	17,381.55	Undivided profits	1,466.60
Overdrafts	7,121.22		
Real and personal property	3,960.18		
Total	$ 65,507.82	Total	$ 65,507.82

CARPENTER SAVINGS BANK.

C. H. MCRIDER, President. A. STILEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 56,861.52	Capital stock	$ 20,000.00
Gold coin	.....	Due depositors	66,991.87
Silver coin	.....	Due banks and others	.....
Legal tender	948 89	Surplus	.....
Credit subject to sight draft	23,073.63	Undivided profits	1,257.76
Overdrafts	3,365.29		
Real and personal property	4,000 00		
Total	$ 88,249.63	Total	$ 88,249.63

COLUMBIA SAVINGS BANK.

FRANK CARRUTHERS, President. CLAUDIA CARRUTHERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,250 11	Capital stock	$ 12,000.00
Gold coin	655 00	Due depositors	42 561.75
Silver coin	460 00	Due banks and others	.....
Legal tender	1,541.40	Surplus	2 400 00
Credit subject to sight draft	14,006 72	Undivided profits	2,076.67
Overdrafts	625 19		
Real and personal property	1,500 00		
Total	$ 59,038 42	Total	$ 59,038.42

COLO SAVINGS BANK.

JOHN NILAND, President. D. F. BARTLETT, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 68,525 6	Capital stock	$ 25,000 00
Gold coin	190.0	Due depositors	82,359.72
Silver coin	255.0	Due banks and others	....
Legal tender	1,091.58	Surplus	1,000.00
Credit subject to sight draft	31,284.60	Undivided profits	47 05
Overdrafts	2.059.94		
Real and personal property	5,000 00		
Total	$ 108,406.77	Total	$ 108,406.77

COTTER SAVINGS BANK

R. T. JONES, President. R. L. RICHARDS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	63,078 76	Capital stock	$ 12 000 00
Gold coin	600.00	Due depositors	65 547.87
Silver coin	690 00	Due banks and others	.. .. .
Legal tender	2 192 22	Surplus	....
Credit subject to sight draft	8 989.30	Undivided profits	3 096 08
Overdrafts	2,093 67		
Real and personal property	3,000 00		
Total	$ 80 643 95	Total	$ 80.643.95

CANTRIL SAVINGS BANK.

J. M. SILVER, President. A B GUY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount
Bills receivable	$ 66,059 99	Capital stock	$ 10.000 00
Gold coin	1,030.00	Due depositors.	70 000.17
Silver coin	1,067 25	Due banks and others	.....
Legal tender	2 701 56	Surplus	2.500 00
Credit subject to sight draft.	7.063 40	Undivided profits	1,883.81
Overdrafts	1,005.73		
Real and personal property	5,456 05		
Total	$ 84,383.98	Total	$ 84,383.98

CLARINDA TRUST AND SAVINGS BANK.

WM. ORR, President. A. F. GALLOWAY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 202,979 08	Capital stock	$ 75,000.00
Gold coin	7 015 00	Due depositors	211,571 30
Silver coin	1 657.26	Due banks and others	
Legal tender	18,916.3[illegible]	Surplus	5 000.00
Credit subject to sight draft	36.876 3	Undivided profits	2 235.86
Overdrafts	3,881.3		
Real and personal property	22,451.8[illegible]		
Total	$ 293,807.25	Total	$ 293,807.25

CONESVILLE SAVINGS BANK.

T MAXWELL, President. L. B. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27 937 49	Capital stock	$ 12,000 00
Gold coin	500 00	Due depositors	25 573 79
Silver coin	231 00	Due banks and others	
Legal tender	1 436 29	Surplus	600 00
Credit subject to sight draft	5 125 76	Undivided profits	441.41
Overdrafts	52 71		
Real and personal property	3,331 95		
Total	$ 38,615.20	Total	$ 38.615 20

CHARLOTTE SAVINGS BANK.

A. J ALBRIGHT, President. F. L BUTZLOFF, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bill receivable	$ 149 530 83	Capital stock	$ 25 0 0 00
Gold coin	960 00	Due depositors	151 077 38
Silver coin	535.00	Due banks and others	
Legal tender	2 591 92	Surplus	
Credit subject to sight draft	21 201 38	Undivided profits	4,130.00
Overdrafts	68.25		
Real and personal property	5 300 00		
Total	$ 180,207.38	Total	$ 180,207 38

CLARENCE SAVINGS BANK.

D. ELLIAH, President. D. L. DIEHL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 202 159.47	Capital stock	$ 25,000 00
Gold coin	770 00	Due depositors	196 177 42
Silver coin	570.05	Due banks and others	192 00
Legal tender	143 91	Surplus	.....
Credit subject to sight draft	24,922 75	Undivided profits	13,291 83
Overdrafts	3 595.07		
Real and personal property	2,500 00		
Total	$ 234 661.25	Total	$ 234 661 25

CENTURY SAVINGS BANK, DES MOINES.

W. G. HARVISON, President. H. M. WHINERY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 576.072.25	Capital stock	$ 100.000 00
Gold coin	1,540 00	Due depositors	635,951.80
Silver coin	4,390.42	Due banks and others	..
Legal tender	49 043 17	Surplus	.....
Credit subject to sight draft	106 233.55	Undivided profits	10,762.60
Overdrafts	2,800.56		
Real and personal property	6,634.45		
Total	$ 746 714.40	Total	$ 746,714 40

CENTRAL SAVINGS BANK, WHAT CHEER.

L. O. WILSON, President. G. M. PAULL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 72 433.79	Capital stock	$ 15,000.00
Gold coin	210 00	Due depositors	79,792 67
Silver coin	1,114.92	Due banks and others	.....
Legal tender	5 166.87	Surplus	.....
Credit subject to sight draft	11 061.49	Undivided profits	1,090.31
Overdrafts	.. ....		
Real and personal property	5 892 91		
Total	$ 95 882.98	Total	$ 95.882.98

CUMBERLAND SAVINGS BANK.

E. S HARLAN, President. C. P. SHEARER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 161,599.26	Capital stock	$ 25 000.00
Gold coin	115 00	Due depositors	171,612.17
Silver coin	350.35	Due banks and others	....
Legal tender	5.424.85	Surplus	.....
Credit subject to sight draft.	20 531 31	Undivided profits	80.22
Overdrafts	5,975 51		
Real and personal property	2 696.11		
Total	$ 196 692 39	Total	$ 196 692 39

CITIZENS SAVINGS BANK, HARPER.

P. P PEIFFER, President. A. C. STRIEGEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43.506 94	Capital stock	$ 15 000.00
Gold coin	700 00	Due depositors	44 894.49
Silver coin	221.00	Due banks and others	....
Legal tender	1 316 92	Surplus	.....
Credit subject to sight draft.	13 829 30	Undivided profits	1,056 98
Overdrafts	12.05		
Real and personal property	1 365 19		
Total	$ 60.951 47	Total	$ 60 951.47

CONWAY SAVINGS BANK

A. A. LEACHY, President. W. A. CONWAY, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 57,079 74	Capital stock	$ 20 000 00
Gold coin	440 00	Due depositors	43,171 24
Silver coin	135.95	Due banks and others	12 318 60
Legal tender	1,201 13	Surplus	.....
Credit subject to sight draft.	7,837 24	Undivided profits	547.84
Overdrafts	2.576.60		
Real and personal property.	6,767.02		
Total	$ 76,037.68	Total	$ 76.037.68

COMMERCIAL SAVINGS BANK, MARION.

E. R. MASON, President. H. G. MILLEN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 81.175.82	Capital stock	$ 25.000.00
Gold coin	.....	Due depositors	95 700 20
Silver coin	492 50	Due banks and others	....
Legal tender	4 798 49	Surplus	.....
Credit subject to sight draft	18 565.94	Undivided profits	286 34
Overdrafts	46.49		
Real and personal property	15.917.30		
Total	$ 120 986.54	Total	$ 120.986 54

CITIZENS SAVINGS BANK, DALLAS CENTER.

WM. LACKIE, President. H. M. WHINERY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 86 908 18	Capital stock	$ 20 000 00
Gold coin	496.00	Due depositors	89.243 33
Silver coin	354 61	Due banks and others	.....
Legal tender	1 255.00	Surplus	.....
Credit subject to sight draft	7.755 45	Undivided profits	448.40
Overdrafts	3.923.49		
Real and personal property	9.000.00		
Total	$ 109 691 73	Total	$ 109 691 73

CITIZENS SAVINGS BANK, OTTUMWA.

L. A. ANDREW, President. E. O. HEDRICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 149 678 64	Capital stock	$ 50 000.00
Gold coin	2.842.50	Due depositors	151,328 33
Silver coin	846.70	Due banks and others	.....
Legal tender	11 871 42	Surplus	.....
Credit subject to sight draft	31,139.79	Undivided profits	461 52
Overdrafts	410 80		
Real and personal property	5 000 00		
Total	$ 201 789.85	Total	$ 201 789 85

CITIZENS SAVINGS BANK, WILLIAMSBURG.

JAMES NICHOLAS, President. D. E. EVANS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 44,196.66	Capital stock	$ 25 000 00
Gold coin	....	Due depositors	40,312.70
Silver coin	685 29	Due banks and others.	....
Legal tender	1 473 15	Surplus.	....
Credit subject to sight draft	10 259.81	Undivided profits	1,092.07
Overdrafts	1 470.26		
Real and personal property	8.340.66		
Total	$ 66 404.88	Total	$ 66 404.88

COULTER SAVINGS BANK.

T. J. B. ROBINSON, President. OLE HANSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31.746.91	Capital stock	$ 10,000.00
Gold coin	100.00	Due depositors	28 430 10
Silver coin	462.99	Due banks and others.	3,000 00
Legal tender	874 00	Surplus	....
Credit subject to sight draft	4 473.72	Undivided profits	301.39
Overdrafts	832.28		
Real and personal property	3 742 64		
Total	$ 42,231 49	Total	$ 42,231.49

COMMERCIAL SAVINGS BANK, TAMA.

G. H. AUSTIN, President. D. E. GOODEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105 575.17	Capital stock	$ 50 000 00
Gold coin	1,776.00	Due depositors	126 251 42
Silver coin	1 506 65	Due banks and others.	.....
Legal tender	8,844 55	Surplus	.....
Credit subject to sight draft	48 603 66	Undivided profits	655.48
Overdrafts	2,029 67		
Real and personal property	8,571 20		
Total	$ 176 906.90	Total	$ 176.906.90

CITIZENS SAVINGS BANK, CEDAR FALLS.

C. A. WISE, President. O. H. LEONARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 447 627.58	Capital stock	$ 100,000 00
Gold coin	1 840 00	Due depositors	426 239.11
Silver coin	1 498 20	Due banks and others....	...
Legal tender .	10 412.79	Surplus.	
Credit subject to sight draft	56 083 48	Undivided profits.....	11 271 74
Overdrafts	2.124.55		
Real and personal property	17 924 25		
Total	$ 537 510.85	Total ..	$ 537 510.85

COMMERCIAL SAVINGS BANK, CEDAR RAPIDS.

C. H. CHANDLER, President, J. L. BEVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165,366.64	Capital stock	$ 50,000 00
Gold coin	3,650.00	Due depositors .	176 065 30
Silver coin	1,386 70	Due banks and others	....
Legal tender ...	10,534.15	Surplus	1,000.00
Credit subject to sight draft.	45,457 26	Undivided profits..... .	37.87
Overdrafts	433 42		
Real and personal property	375 00		
Total	$ 227,103.17	Total	$ 227,103.17

CRYSTAL LAKE SAVINGS BANK.

G. S. GILBERTSON, President. L. M. BICKAL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22,781 31	Capital stock ..	$ 10,000.00
Gold coin	....	Due depositors .	21,317.40
Silver coin....	279.51	Due banks and others . .	... .
Legal tender	1.176 74	Surplus .	.....
Credit subject to sight draft.	2,883 85	Undivided profits	868 23
Overdrafts ...	64.22		
Real and personal property	5 000 00		
Total....	$ 32 185 63	Total	$ 32,185.63

CITIZENS SAVINGS BANK, FOSTORIA.

FRANKLIN FLOETE, President. G. W. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 55,534 92	Capital stock	$ 10,000 00
Gold coin	....	Due depositors,	49,961 81
Silver coin	89.00	Due banks and others	....
Legal tender	1,582 82	Surplus.	.....
Credit subject to sight draft.	517.46	Undivided profits	812 09
Overdrafts	899 70		
Real and personal property .	2,150.00		
Total	$ 60 773 90	Total	$ 60,773.90

CITIZENS SAVINGS BANK, WEBB.

J. H. MCCORD, President. R. S. DAVIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,840.43	Capital stock	$ 10.000 00
Gold coin	155 00	Due depositors	37,121.20
Silver coin	169.15	Due banks and others.	... .
Legal tender	2 219.82	Surplus	.....
Credit subject to sight draft	5 017.13	Undivided profits	96.80
Overdrafts	1,816.47		
Real and personal property	7,000 00		
Total	$ 47 218.00	Total	$ 47,218.00

CITIZENS SAVINGS BANK, ROYAL.

J. H. MCCORD, President. O. B. SCOTT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58,598.92	Capital stock	$ 10 000.00
Gold coin	85 00	Due depositors	65.155 79
Silver coin	524 00	Due banks and others	.....
Legal tender	2 201 55	Surplus	.....
Credit subject to sight draft	7 471.06	Undivided profits	256 33
Overdrafts	148.59		
Real and personal property	6,380 00		
Total	$ 75,412 12	Total	$ 75.412.12

CITIZENS SAVINGS BANK, CASEY.

FRED GRAY, President. C. C. JONES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 28 910.77	Capital stock	$ 15.000 00
Gold coin	610 00	Due depositors	46 521.08
Silver coin	535 58	Due banks and others	.....
Legal tender	1,520.61	Surplus	.....
Credit subject to sight draft	27,920 59	Undivided profits	984.22
Overdrafts	2,907.75		
Real and personal property	100 00		
Total	$ 62.505.30	Total	$ 62,505 30

CITIZENS SAVINGS BANK, IOWA FALLS.

W. E SIMPSON, President. H. C MILLER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 57,795 45	Capital stock	$ 50,000 00
Gold coin	730 00	Due depositors	47,714.83
Silver coin	1,270 00	Due banks and others	.....
Legal tender	5,437 63	Surplus	.....
Credit subject to sight draft.	31,477.28	Undivided profits	1,358.18
Overdrafts	764 34		
Real and personal property	1,598.31		
Total	$ 99.073.0	Total	$ 99 073 01

CORN BELT SAVINGS BANK, BELLE PLAINE.

W. J. GUINN, President. I. W. VAN NICE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 3,840 00	Capital stock	$ 35 000.00
Gold coin	530.00	Due depositors	12,161.11
Silver coin.	439 00	Due banks and others.	.....
Legal tender..	5.552.6	Surplus	.....
Credit subject to sight draft.	35,576.84	Undivided profits	2.40
Overdrafts,	112.37		
Real and personal property.	1,112.66		
Total	$ 47.163 51	Total.	$ 47,163 51

DAVENPORT SAVINGS BANK.

WM. O. SCHMIDT, President. HENRY C. STRUCK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 4,135,784 05	Capital stock	$ 300,000.00
Gold coin	9 120.00	Due depositors	4 062 489.63
Silver coin	570.05	Due banks and others.	.....
Legal tender	5,497 76	Surplus	....
Credit subject to sight draft.	449 448 19	Undivided profits	239,472.43
Overdrafts	..		
Real and personal property	1.542.00		
Total	$ 4 601,962 05	Total.	$ 4 601 962.05

DES MOINES SAVINGS BANK.

P. M. CASADY, President. HOMER A. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$5,688 640 85	Capital stock	$ 500 000.00
Gold coin	28,630.00	Due depositors	6 325,482.33
Silver coin	29 032.00	Due banks and others	....
Legal tender	330,940.54	Surplus	100,000.00
Credit subject to sight draft.	1,086,812.76	Undivided profits	131 702.02
Overdrafts	3,078.20		
Real and personal property	1.00		
Total	$ 7 067 135.35	Total	$7,067,135 35

DENVER SAVINGS BANK.

H. C. WENT, President. WM. GRAENING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 83 002 13	Capital stock	$ 15.000 00
Gold coin	2,015 00	Due depositors	123 688 73
Silver coin	398.38	Due banks and others	....
Legal tender	5 715.70	Surplus	....
Credit subject to sight draft.	38 765 51	Undivided profits	1 268 5
Overdrafts	2 260.54		
Real and personal property.	7 800 00		
Total	$ 139 957 26	Total	$ 139 957.2

DURANT SAVINGS BANK.

WM. WULF, President. F. C. LANGFELDT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 505.993.58	Capital stock	$ 50 000 00
Gold coin	80.00	Due depositors	457.167.01
Silver coin	470 00	Due banks and others	
Legal tender	2 641.5[illegible]	Surplus	25 000 00
Credit subject to sight draft	28,169 [illegible]	Undivided profits	29,314.13
Overdrafts	4 442.79		
Real and personal property	21 681.86		
Total	$ 561 481 14	Total	$ 561,481.14

DALLAS COUNTY SAVINGS BANK, ADEL.

J. W. RUSSELL, President. WM ROBERTS, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 83 869 59	Capital stock	$ 50,000 00
Gold coin	200.00	Due depositors	106,042 96
Silver coin	436 0	Due banks and others	.....
Legal tender	3.291.98	Surplus	.....
Credit subject to sight draft	62.568 83	Undivided profits	1,505.77
Overdrafts	1,181 83		
Real and personal property	6 000 00		
Total	$ 157 548.73	Total	$ 157 548.73

DELTA SAVINGS BANK.

J R DUNN, President. E. L. ROOT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 88 763.54	Capital stock	$ 15,000 00
Gold coin	135 00	Due depositors	87 466 34
Silver coin	347.14	Due banks and others	
Legal tender	2 816 39	Surplus	4 123.76
Credit subject to sight draft	13 521 50	Undivided profits	1.993 47
Overdrafts			
Real and personal property	3.000 00		
Total	$ 108 583 57	Total	$ 108 583 57

DELHI SAVINGS BANK.

E. R. STONE, President. F. E. STIMSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51 980 74	Capital stock	$ 10 000 00
Gold coin	555 00	Due depositors	62 945 24
Silver coin	451 00	Due banks and others	
Legal tender	2 502 68	Surplus	2 000 00
Credit subject to sight draft	17,825 75	Undivided profits	1 003 84
Overdrafts	411 97		
Real and personal property	2,221 94		
Total	$ 75 949 08	Total	$ 75 949 08

DANISH AMERICAN SAVINGS BANK, RINGSTED.

B. F. ROBINSON, President. F. C. HENNINGSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,387 98	Capital stock	$ 15,000.00
Gold coin	150 00	Due depositors	48 785 07
Silver coin	312 85	Due banks and others	4 011 85
Legal tender	1,714 91	Surplus	200 00
Credit subject to sight draft	6,798 50	Undivided profits	783.70
Overdrafts	1,896 38		
Real and personal property	5,500 00		
Total	$ 68,780 62	Total	$ 68,780 62

DOLLIVER SAVINGS BANK.

E. B. SOPER, President. L. P. STILLMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,893 25	Capital st ck	$ 10 000 00
Gold coin	.....	Due depositors	57 797.21
Silver coin	599 50	Due banks and others	.....
Legal tender	1.671.48	Surplus	.....
Credit subject to sight draft	7,739 32	Undivided profits	376.33
Overdrafts	2,269 99		
Real and personal property	6,000.00		
Total	$ 68,173 54	Total	$ 68,173 54

DUBUQUE SAVINGS BANK.

W. H. DAY, President. HERM ESCHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 841,885 00	Capital stock	$ 75 000 00
Gold coin	30 00	Due depositors	818 416.32
Silver coin	169.00	Due banks and others	.....
Legal tender	5,454 21	Surplus	...
Credit subject to sight draft	82,918 04	Undivided profits	36,989 93
Overdrafts	.....		
Real and personal property	.....		
Total	$ 930,406 25	Total	$ 930 406 25

DAVIS COUNTY SAVINGS BANK, BLOOMFIELD.

O. E. YOUNG, President. G. W. PHILLIPS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 111 026 70	Capital stock	$ 25,000 00
Gold coin	4.495 00	Due depositors	120,098.08
Silver coin	726 00	Due banks and others	.....
Legal tender	4 314 51	Surplus	....
Credit subject to sight draft	15 368 03	Undivided profits	3,133.08
Overdrafts	10 800 92		
Real and personal property	1.500 00		
Total	$ 148 231 16	Total	$ 148 231 16

DANVILLE SAVINGS BANK.

D. H. MCKEE, President. W. M. IRWIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165 125.05	Capital stock	$ 25 000.00
Gold coin	965.00	Due depositors	186 849 80
Silver coin	963.00	Due banks and others	.....
Legal tender	3 453 18	Surplus	...
Credit subject to sight draft	36 487.06	Undivided profits	4,019 67
Overdrafts	1 026.58		
Real and personal property	3.531.60		
Total	$ 215 851.47	Total	$ 215 851.47

DE WITT SAVINGS BANK.

W. H. SCHLOBACH, President. J. V. BLOOM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 281 565.45	Capital stock	$ 25 000.00
Gold coin	625.00	Due depositors	292 484.41
Silver coin	460.55	Due banks and others	.....
Legal tender	4 726.92	Surplus	3 500 00
Credit subject to sight draft	34 269 65	Undivided profits	2,699.64
Overdrafts	36 48		
Real and personal property	2 000 00		
Total	$ 323,684.05	Total	$ 323 684.05

DEXTER SAVINGS BANK.

T. E. CROOKS, President. M F. PALMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 28 779.7	Capital stock	$ 15,000 00
Gold coin	225.0	Due depositors	30 398 00
Silver coin	500 00	Due banks and others	.. .
Legal tender	2 729 40	Surplus	....
Credit subject to sight draft	7 556 53	Undivided profits	103.09
Overdrafts	138 25		
Real and personal property	5 572.85		
Total	$ 45,501 77	Total	$ 45,501 77

DOUDS LEANDO SAVINGS BANK.

J. H. MERRILL, President. A. L. DOUD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 82 748 34	Capital stock	$ 10,000 00
Gold coin	1,160 00	Due depositors	68,978 16
Silver coin	312.45	Due banks and others	16 000 00
Legal tender	2,652 06	Surplus	4 500 00
Credit subject to sight draft	10,869.28	Undivided profits	900 13
Overdrafts	206.16		
Real and personal property	2 400 00		
Total	$ 100 378.29	Total	$ 100 378 29

DOWNEY SAVINGS BANK.

NORRIS WILSON, President. W. A. CAMERON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 49 200 95	Capital stock	$ 15 000 00
Gold coin	380.00	Due depositors.	47.801.53
Silver coin	298 00	Due banks and others.	.....
Legal t-nder	1,069 77	Surplus.	.
Credit subject to sight draft.	6 904 40	Undivided profits	834,96
Overdrafts	1 015 40		
Real and personal property .	4 827 97		
Total	$ 63 636 49	Total	$ 63.636.49

DUNDEE SAVINGS BANK.

E. H. HOYT, President. ELMER C. HESNER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 26,190.44	Capital stock	$ 10 000 00
Gold coin	550 00	Due depositors.	24.333.61
Silver coin	398.95	Due banks and others.	... ..
Legal tender	1,787 54	Surplus	.....
Credit subject to sight draft	3.700.15	Undivided profits	22.50
Overdrafts	129.03		
Real and personal property.	1 600 00		
Total	$ 34 356 11	Total	$ 34 356 11

DONAHUE SAVINGS BANK.

G F. BURMEISTER, President. FRANK C. KEPPY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 70,283 83	Capital stock	$ 10 000.00
Gold coin.	945 00	Due depositors.	71,151.90
Silver coin	168.26	Due banks and others.	.... ..
Legal tender.	1,402 03	Surplus	....
Credit subject to sight draft	9.103 39	Undivided profits	1,070,44
Overdrafts	83		
Real and personal property.	6'9 00		
Total	$ 82,522 34	Total	82,522 34

DYSART SAVINGS BANK.

H. P. JENSEN, President. HENRY MOHR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 141 753 30	Capital stock	$ 30,000 00
Gold coin	3,658.00	Due depositors	159,247.69
Silver coin	1,265.00	Due banks and others	....
Legal tender	5 456.23	Surplus	....
Credit subject to sight draft	20 503 95	Undivided profits	139.66
Overdrafts	1,037 51		
Real and personal property	15 302.30		
Total	$ 188 968 28	Total	$ 189,386 29

DIXON SAVINGS BANK.

JOHN LANGETH, President. CHAS. LUDWIG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 38 545.93	Capital stock	$ 19,000.00
Gold coin	25.00	Due depositors	29,866.30
Silver coin	263 20	Due banks and others	.....
Legal tender	1,426.00	Surplus	....
Credit subject to sight draft	8,873 79	Undivided profits	117 37
Overdrafts	....		
Real and personal property	849.75		
Total	$ 49 983 67	Total	$ 49,983 67

ELDON SAVINGS BANK.

W. G. CROW, President. J. E. VARNUM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 74,864 58	Capital stock	$ 10 000.00
Gold coin	.....	Due depositors	73,010.51
Silver coin	1 449.40	Due banks and others	.. ....
Legal tender	3,091 06	Surplus	...
Credit subject to sight draft	2,870 29	Undivided profits	4,530.70
Overdrafts	2,198.83		
Real and personal property	3 057.05		
Total	$ 87,531 21	Total	$ 87 531.21

ELDRIDGE SAVINGS BANK.

M. H. CALDEWOOD, President. H. W. BRUHN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 335 310 17	Capital stock	$ 25,000.00
Gold coin	1,065 00	Due depositors	327 092 65
Silver coin	482.00	Due banks and others	.....
Legal tender	756.22	Surplus	.....
Credit subject to sight draft	16 179 88	Undivided profits	7,539.29
Overdrafts	2,371 44		
Real and personal property	3,565 22		
Total	$ 359 632.94	Total	$ 359,632.94

ELDORA SAVINGS BANK.

J. H. BALER, President. W. E. RATHBONE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71 968 35	Capital stock	$ 10 000 00
Gold coin	1,100 00	Due depositors	77 861 51
Silver coin	.....	Due banks and others	.....
Legal tender	.....	Surplus	2,000.00
Credit subject to sight draft	17,276.95	Undivided profits	784.04
Overdrafts	25		
Real and personal property	300.00		
Total	$ 90,645 55	Total	$ 90,645.55

ELWOOD SAVINGS BANK.

G. B. LANGHAM, President. W. S HILL, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 56,363 07	Capital stock	$ 10 000 00
Gold coin.	470.00	Due depositors	49,366 57
Silver coin	239.25	Due banks and others	12,000 00
Legal tender	1.800.00	Surplus.	.....
Credit subject to sight draft	9,639 51	Undivided profits	833.81
Overdrafts	228 35		
Real and personal property.	3,460 20		
Total	$ 72,200.38	Total	$ 72,200 38

EPWORTH SAVINGS BANK.

M. J. LYNCH President. E. A. ALLEN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 60,639 36	Capital stock	$ 10,000 00
Gold coin	995 00	Due depositors	71,306 89
Silver coin	336 95	Due banks and others.	....
Legal tender	1.372 21	Surplus	200 00
Credit subject to sight draft	13,930 43	Undivided profits	54 04
Overdrafts	2 2.23		
Real and personal property	4,014 75		
Total	$ 81,560 93	Total	$ 81.560 93

EXLINE SAVINGS BANK.

H. E. BUNKER, President. FRANK M. ROGERS Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 17,274.06	Capital stock	$ 10.000.00
Gold coin.	115 00	Due depositors..	16,725.46
Silver coin	426 00	Due banks and others, ...	..
Legal tender .	629.13	Surplus	.....
Credit subject to sight draft	5,028.92	Undivided profits	5 84
Overdrafts	378 80		
Real and personal property.	2,449 39		
Total	$ 26,801 30	Total	$ 26,801 30

FARMERS LOAN AND TRUST CO., IOWA CITY.

PETER A. DEY, President. LOVELL SWISHER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 595,771 53	Capital stock	$ 50 000 00
Gold coin	10 000.00	Due depositors.	603,269 03
Silver coin	.....	Due banks and others....	75.00
Legal tender	....	Surplus	10.000 00
Credit subject to sight draft	80 949 76	Undivided profits	26 524 97
Overdrafts	....		
Real and personal property	3.147 71		
Total	$ 689,869.00	Total	$ 689,869 00

FARMERS SAVINGS BANK, GEORGE.

C. O. COLLMAN, President. O. C. COLLMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105.309.68	Capital stock	$ 15,000.00
Gold coin	....	Due depositors	117,622 47
Silver coin	2,241 31	Due banks and others	... ..
Legal tender	3,400 00	Surplus	....
Credit subject to sight draft	23,551.90	Undivided profits	7,747.68
Overdrafts	167 26		
Real and personal property	5,700.00		
Total	$ 140,370 15	Total	$ 140,370 15

FARMERS SAVINGS BANK, WILLIAMSBURG.

GEO. LORTZER, President. C. J. SIMMONS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 222,197 49	Capital stock	$ 50 000 00
Gold coin	490 00	Due depositors	201,577 50
Silver coin	333 60	Due banks and others	.....
Legal tender	4 659.75	Surplus	10 000.00
Credit subject to sight draft	32,321 73	Undivided profits	4.629.68
Overdrafts	204 61		
Real and personal property	6,000 00		
Total	$ 266,207.18	Total	$ 266,207.18

FARMERS SAVINGS BANK, VICTOR.

H. C. PHELPS, President. H. L. MUSSETER, Cashier.

STATEMENT.

Assets.	Am	Liabilities.	Amount.
Bills receivable	$ 416,878.12	Capital stock	$ 25,000.00
Gold coin	3,160 00	Due depositors	416,575.26
Silver coin	1.716 30	Due banks and others	... .
Legal tender	5.399 89	Surplus	15,000 00
Credit subject to sight draft	33,925.52	Undivided profits	5,104 87
Overdrafts	.....		
Real and personal property	1,600 00		
Total	$ 461,680.13	Total	$ 461,680 13

FARMERS' SAVINGS BANK, GARNER.

C. K. MOE, President. ISAAC SWEIGARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 115,588.31	Capital stock	$ 25,000 00
Gold coin	1,585 00	Due depositors	132,189.16
Silver coin	2,202.10	Due banks and others	.....
Legal tender	4,739.87	Surplus	5,000 00
Credit subject to sight draft	25,610 82	Undivided profits	2,827.72
Overdrafts	727 97		
Real and personal property	14 553 81		
Total	$ 165,016 88	Total	$ 165,016.88

FARMERS SAVINGS BANK, KEOTA.

S. S. WRIGHT, President. A. W. HAMILL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 184,628 21	Capital stock	$ 30,000 00
Gold coin	3 770 00	Due depositors	187,711 16
Silver coin	797.25	Due banks and others	...
Legal tender	2,929 04	Surplus	....
Credit subject to sight draft	28 254.09	Undivided profits	11,808 94
Overdrafts	2,641 51		
Real and personal property	5 700 00		
Total	$ 229,520 10	Total	$ 229,520.10

FARMERS SAVINGS BANK, SLATER.

J. H. LARSON, President. M. S. HELLAND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80,830 11	Capital stock	$ 12.000 00
Gold coin	75 00	Due depositors	122,302.55
Silver coin	1 230 80	Due banks and others	.....
Legal tender	1.222 34	Surplus	4.500.00
Credit subject to sight draft	54 024 20	Undivided profits	1,287 40
Overdrafts	299 50		
Real and personal property	2 408 00		
Total	$ 140 089 95	Total	$ 140,089 95

FARMERS SAVINGS BANK, OXFORD.

J. H. Bohnert, President. I. H. Jones, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 109 399.34	Capital stock	$ 10,000 00
Gold coin	.....	Due depositors	122,174 79
Silver coin	1 163.89	Due banks and others	.....
Legal tender	5 125 49	Surplus	.....
Credit subject to sight draft	12 573 62	Undivided profits	4,610 49
Overdrafts	8 593.06		
Real and personal property	4 930 00		
Total	$ 141,785.20	Total	$ 141,785 20

FARMERS SAVINGS BANK, MASSENA.

A. F. Okey, President. D. P. Hogan, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 109 425 88	Capital stock	$ 10 000.00
Gold coin	2,150 00	Due depositors	123.733.64
Silver coin	431 00	Due banks and othe	.....
Legal tender	4 376.51	Surplus	4,000.00
Credit subject to sight draft	16 815.77	Undivided profits	2.576.66
Overdrafts	3.736 14		
Real and personal property	3 375 00		
Total	$ 140,310.30	Total	$ 140 310 30

FARMERS SAVINGS BANK, PACKWOOD.

A. Ryman, President. O. M. Bundy, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79 520 02	Capital stock	$ 20 000.00
Gold coin	100 00	Due depositors	59 524 96
Silver coin	700 00	Due banks and others	10 000 00
Legal tender	1 969.3	Surplus	5,000.00
Credit subject to sight draft	8 191.84	Undivided profits	1.240.84
Overdrafts	2 684 60		
Real and personal property	2 600 00		
Total	$ 95 765 80	Total	$ 95 765.80

FARMERS SAVINGS BANK, EMMETSBURG.

W. E. G. SAUNDERS, President P. V. HAND, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119 411 14	Capital stock	$ 25 000 00
Gold coin	1,375 00	Due depositors	100 801 86
Silver coin	1,466 39	Due banks and others	14 000.00
Legal tender	5 757 26	Surplus	.....
Credit subject to sight draf.	11 675 06	Undivided profits	1,328 26
Overdrafts	690.87		
Real and personal property	721.40		
Total	$ 141 130.12	Total	$ 141 130 12

FARMERS SAVINGS BANK, NORTH ENGLISH.

JOHN AXMEAR, President. G. E. SWAN Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 146 708 68	Capital stock	$ 10.000 00
Gold coin	2,0.0.00	Due depositors	140 917.46
Silver coin	309 30	Due banks and others	5,024.00
Legal tender	2,182 37	Surplus	11.000.00
Credit subject to sight draft	14,433 16	Undivided profits	2,384.16
Overdrafts	722.11		
Real and personal property	2.940 00		
Total	$ 169,325.62	Total	$ 169,325.62

FARMERS SAVINGS BANK, VAN HORNE.

WM. BAUMGARDNER, President. CHAS. H. HARTUNG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 136 112.70	Capital stock	$ 12 000.00
Gold coin	1,000 00	Due depositors	143.903.29
Silver coin	832.00	Due banks and others	
Legal tender	1.716 98	Surplus	10,000 00
Credit subject to sight draft	19 713 0	Undivided profits	2 408.58
Overdrafts	2 237 2		
Real and personal property	6,700.0		
Total	$ 168 311 87	Total	$ 168,311.87

FARMERS SAVINGS BANK, OTTOSEN.

A. C. BROWN, President. L. J CLAVE, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount.
Bills receivable	$ 38 492.80	Capital stock	$ 10 000.00
Gold coin	20 00	Due depositors	39 849 10
Silver coin	484 38	Due banks and others	...
Legal tender	922 66	Surplus	2,000.00
Credit subject to sight draft	6 725 30	Undivided profits	7.50
Overdrafts	2,911 76		
Real and personal property	2 350.00		
Total	$ 51,906.90	Total	$ 51 906.90

FARMERS SAVINGS BANK, BRADDYVILLE.

L. C. LAWRENCE, President. O. V. HURDLE, Cashier,

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 98,703.14	Capital stock	$ 25,000.00
Gold coin.	500.00	Due depositors..	82,257.70
Silver coin	250.15	Due banks and others	5,000.00
Legal tender	3,879 09	Surplus	2,500.00
Credit subject to sight draft	5,286 17	Undivided profits	510 22
Overdrafts	2,899.57		
Real and personal property	4,750.00		
Total	115,267.92	Total	$ 115,267 92

FARMERS SAVINGS BANK, KALONA.

C. M. KECK, President. F. E. SKOLA, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 129,507.79	Capital stock	$ 10,000.00
Gold coin	505 00	Due depositors	155,964.51
Silver coin	924.57	Due banks and others	.. ..
Legal tender	3,042.30	Surplus.	2.000 00
Credit subject to sight draft	31,078.99	Undivided profits	2,022.64
Overdrafts	443.50		
Real and personal property.	4,495.00		
Total.	$ 169,987.15	Total	$ 169,987.15

FARMERS SAVINGS BANK, ROLAND.

H. E. MYRAH, President. O. M. GROVER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 114,331.91	Capital stock	$ 25,000.00
Gold coin	1,305 00	Due depositors	133,793.67
Silver coin	444.5	Due banks and others	.. .
Legal tender	2 733.4	Surplus.	7,500.00
Credit subject to sight draft	35,985 1	Undivided profits	1,487.56
Overdrafts	3,644.53		
Real and personal property	9,336.70		
Total	$ 167,781.23	Total	$ 167,781.23

FARMERS SAVINGS BANK, CARTERSVILLE.

WM. BERRAGY, President. T F. FLEMING, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 40 090 39	Capital stock	$ 15 000 00
Gold coin	.....	Due depositors	40 959.67
Silver coin	214 99	Due banks and others	.....
Legal tender	360 00	Surplus	.....
Credit subject to sight draft	9 164.10	Undivided profits	311.33
Overdrafts	344.76		
Real and personal property	6.096.76		
Total	$ 56 271 00	Total	$ 56 271 00

FARMERS SAVINGS BANK, LELAND.

B. A. PLUMMER, President. E. G. MCGREEVY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,954.76	Capital stock	$ 10 000 00
Gold coin	15.00	Due depositors	19,896 87
Silver coin	383 00	Due banks and others	.....
Legal tender	1,271.16	Surplus	.....
Credit subject to sight draft	7,928.69	Undivided profits	338.82
Overdrafts	144.92		
Real and personal property	2,538.16		
Total	$ 30,235.69	Total	$ 30 235.69

FARMERS SAVINGS BANK, HARTWICK.

ISAAC HARSHMAN, President. WALTER LIGHT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36 964.13	Capital stock	$ 12,500.00
Gold coin	.....	Due depositors	42,209.84
Silver coin	142.00	Due banks and others	.....
Legal tender	1.180 68	Surplus	.....
Credit subject to sight draft	13 720.25	Undivided profits	562.85
Overdrafts	238.63		
Real and personal property	3,027 00		
Total	$ 55.272.69	Total	$ 55 272 69

FARMERS' SAVINGS BANK, GRIMES.

A. M. ALLEN, President. J. B. BLACK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 7,299.95	Capital stock	$ 15,000 00
Gold coin	40.00	Due depositors	16,710.65
Silver coin	288 00	Due banks and others	.....
Legal tender	1,332 30	Surplus	.....
Credit subject to sight draft	18,591 55	Undivided profits	52 62
Overdrafts	469 94		
Real and personal property	3,741.53		
Total.	$ 31,763.27	Total	$ 31,763.27

FARMERS SAVINGS BANK, ALLISON.

J. C. CARTER, President. H. FOLKEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 47,216 48	Capital stock	$ 25,000.00
Gold coin	345.00	Due depositors	43,985.32
Silver coin	1,166.40	Due banks and others	.....
Legal tender	4,299.52	Surplus	.....
Credit subject to sight draft	6,118 52	Undivided profits	908.78
Overdrafts	418.18		
Real and personal property.	10,300 00		
Total	$ 69,894.10	Total	$ 69,894.10

FARMERS SAVINGS BANK, WALFORD.

FRED FEYERABEND, President. B. W. HUMPHREY, Cashier.

STATEMENT.

Assets	Amount.	Liabilities	Amount.
Bills receivable.....	$ 37,884.60	Capital stock	$ 10 000.00
Gold coin	....	Due depositors .	34,060.21
Silver coin	184.50	Due banks and others .. .	.. ..
Legal tender	1 363.17	Surplus ..	.....
Credit subject to sight draft	2 632.06	Undivided profits.	. 770.65
Overdrafts ...	114 31		
Real and personal property..	2,652.22		
Total. .. ' ...	$ 44 830.86	Total	$ 44 830.

FARMERS SAVINGS BANK, WALLINGFORD.

JAMES REFSELL, President. O O. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 47.073 88	Capital stock ...	$ 15,000 00
Gold coin	295 00	Due depositors ..	58,150.04
Silver coin	1,055.50	Due banks and others.	.. ..
Legal tender ..	2.128.50	Surplus . ..	....
Credit subject to sight draft	2 379.49	Undivided profits.	2,273,5
Overdrafts	1.169.23	.	
Real and personal property.	2 321 69		
Total.	$ 75 423 59	Total	' 75.423.59

FARMERS SAVINGS BANK, BEACONSFIELD.

A ARMSTRONG, President M A. JOHNSTON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 27 839 61	Capital stock	$ 10 000.00
Gold coin.....	390 00	Due depositors	31.191.46
Silver coin	240.00	Due banks and others	.....
Legal tender	2 215 69	Surplus	....
Credit subject to sight draft	4 159 74	Undivided profits.	1.014 7
Overdrafts	1 511 18		
Real and personal property..	5.850 00		
Total.	42 206.22	Total.	$ 42,206.2'

FARMERS SAVINGS BANK, MINDEN.

PETER LANGER, President. W. C. STUHR Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 85 768 14	Capital stock	$ 12,000 00
Gold coin	290 00	Due depositors	102 477 79
Silver coin	228 00	Due banks and others	.....
Legal tender	1 227 02	Surplus	3,000.00
Credit subject to sight draft	26 107 84	Undivided profits	.....
Overdrafts	2,861.59		
Real and personal property	994 40		
Total	$ 117 477 79	Total	$ 117,477 79

FARMERS SAVINGS BANK, JOICE.

C. H. MCNIDER, President. K S. PAULSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 52 819.15	Capital stock	$ 10,000 00
Gold coin.	45 00	Due depositors.	53 757 31
Silver coin	420.48	Due banks and others	
Legal tender.	2 662 30	Surplus	2,500 00
Credit subject to sight draft	8,163 93	Undivided profits	1,275 78
Overdrafts	222 23		
Real and personal property	3,200 00		
Total	$ 67 533 09	Total	$ 67 533.09

FARMERS SAVINGS BANK, BOYDEN.

W. M. SMITH, President. WILL H. EDDY, Cashier.

STATEMENT

Assets	Amount	Liabilities	Amount
Bills receivable	$ 48,535.91	Capital stock	$ 15,000.00
Gold coin	1,410 00	Due depositors	51,823 72
Silver coin	272 50	Due banks and others	.....
Legal tender	3,415 55	Surplus	.....
Credit subject to sight draft	9,386.68	Undivided profits	1 536 03
Overdrafts	759 11		
Real and personal property,	5,070 00		
Total	$ 68,359 75	Total	68,359.75

FARMERS SAVINGS BANK, GREENE.

J. B. SHSPARDSON, President. D. H. ELLIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,986.36	Capital stock	$ 15 000 00
Gold coin	....	Due depositors	46 514 14
Silver coin	300.00	Due banks and others	.....
Legal tender	1 200 00	Surplus	...
Credit subject to sight draft	8,443.41	Undivided profits	2,072 38
Overdrafts	284 10		
Real and personal property	372 65		
Total	$ 63 586 52	Total	$ 63,586 52

FARMERS SAVINGS BANK, HARTLEY.

H. C. VOSS, President. J. H. BORDEWICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 19 481.54	Capital stock	$ 10 000.00
Gold coin	.....	Due depositors.	16,688.84
Silver coin	90.62	Due banks and others	.....
Legal tender	700 00	Surplus	.....
Credit subject to sight draft.	6,299.9:	Undivided profits	206 93
Overdrafts	.....		
Real and personal property..	323 65		
Total	$ 26 895.77	Total	$ 26 895.77

FARMERS SAVINGS BANK, HEPBURN.

JAMES POLLOCK, President. J. A. SWANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 38,810 08	Capital stock	$ 10 000 00
Gold coin	155 00	Due depositors	51,585 89
Silver coin	332 85	Due banks and others.	.....
Legal tender	1 475.94	Surplus	1 000 00
Credit subject to sight draft	18,276 73	Undivided profits	190 96
Overdrafts	753 71		
Real and personal property.	2,972 54		
Total	$ 62.776 85	Total	$ 62.776 85

FARMERS SAVINGS BANK, IRA.

B. F. BAKER, President. CHAS. S. WESTON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,991.53	Capital stock	$ 10,000.00
Gold coin	255.00	Due depositors	44,613 99
Silver coin	215.00	Due banks and others	
Legal tender	830.12	Surplus	
Credit subject to sight draft	12 684 17	Undivided profits	406 07
Overdrafts	1,197 51		
Real and personal property	2,846.73		
Total	$ 55,020.06	Total	$ 55,020.06

FARMERS SAVINGS BANK, PIONEER.

H. S. VAN ALSTINE, President. D. R. MILES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 24.764.96	Capital stock	$ 10 000 00
Gold coin	230.00	Due depositors	25,297 07
Silver coin	240 98	Due banks and others	
Legal tender	1.613.15	Surplus	
Credit subject to sight draft	5,347.02	Undivided profits	401 85
Overdrafts	1,502 81		
Real and personal property	2,000.00		
Total	$ 35,698.92	Total	$ 35,698 92

FARMERS SAVINGS BANK, WALCOTT.

E. T. KEGEL, President. C. F. EMLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 57,050 19	Capital stock	$ 25,000.00
Gold coin	405 00	Due depositors	66,708 52
Silver coin	900 00	Due banks and others	637.94
Legal tender	2,430 60	Surplus	
Credit subject to sight draft	19,117.75	Undivided profits	3,112.52
Overdrafts	2,803.85		
Real and personal property	12,751 59		
Total	$ 95,458.98	Total	$ 95,458.98

FARMERS SAVINGS BANK, GARRISON.

J. W. HANNA, President. D. D. JOHNSON, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 86 453.38	Capital stock	$ 20 000.00
Gold coin	1 000.00	Due depositors	104,107.90
Silver coin	...	Due banks and others	...
Legal tender	8,127 9[illegible]	Surplus	2.000 00
Credit subject to sight draft	25,209 7[illegible]	Undivided profits	1.623.94
Overdrafts	5,911.4[illegible]		
Real and personal property	6,000.00		
Total	$ 127,731.84	Total	$ 127,731.84

FARMERS SAVINGS BANK, MADRID.

JOHN VANZANDT, President. DRAN SCHOOLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51 105.97	Capital stock	$ 15 000.00
Gold coin	50.00	Due depositors	53 902 37
Silver coin	624 30	Due banks and others	...
Legal tender	4,309 86	Surplus	...
Credit subject to sight draft	6 759.94	Undivided profits	466 38
Overdrafts	2 273 82		
Real and personal property	4 244.86		
Total	$ 69 368 75	Total	$ 69 368.75

FARMERS SAVINGS BANK, WILTON JUNCTION.

CHAS. C. KAUFMANN, President F. C. WICKES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54 452.18	Capital stock	$ 20 000 00
Gold coin	425.00	Due depositors	56 753.77
Silver coin	880 40	Due banks and others	...
Legal tender	2,106.48	Surplus	...
Credit subject to sight draft	9,463 12	Undivided profits	...
Overdrafts	1 114 58		
Real and personal property	8 312 0[illegible]		
Total	$ 76,753 77	Total	$ 76,753.77

FARMERS AMD MERCHANTS SAVINGS BANK, MESERVEY.

H. J KLEMME, President. E. W. RUSSELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 33,949.42	Capital stock	$ 10,000.00
Gold coin	455.00	Due depositors	44,569.40
Silver coin	455.55	Due banks and others	.....
Legal tender	1,584.04	Surplus	
Credit subject to sight draft.	15,920 08	Undivided profits	328 19
Overdraft	1 358.50		
Real and personal property..	1,175.00		
Total	$ 54,897.59	Total	$ 54,897.59

FARMERS AND MERCHANTS SAVINGS BANK, DURANT.

THEO. SINDT, President. W H. CRECELIUS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140,120 89	Capital stock	$ 25,000.00
Gold coin	435.00	Due depositors	132,775.55
Silver coin	861.75	Due banks and others	.....
Legal tender	1,891.71	Surplus	...
Credit subject to sight draft.	9,494.61	Undivided profits	1.341.67
Overdrafts	893 23		
Real and personal property	5,400.00		
Total	$ 159,117.22	Total	$ 159,117.22

FARMERS AND MERCHANTS SAVINGS BANK, HASKINS.

SIDNEY COON, President. J. C JONES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,179.36	Capital stock	$ 13,000.00
Gold coin	30.00	Due depositors	37,097.55
Silver coin	434.90	Due banks and others	.....
Legal tender	1,003.98	Surplus	.....
Credit subject to sight draft.	5,138.31	Undivided profits	849.96
Overdrafts	719.71		
Real and personal property	4,388.25		
Total	$ 50 917.51	Total	$ 50,917.51

FARMERS AND MERCHANTS SAVINGS BANK, LONE TREE.

JOHN A. GOETZ, President. G. A. FERNSTROM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 128,705.50	Capital stock	$ 20.000 00
Gold coin	1,120.00	Due depositors	162 097.87
Silver coin	472 00	Due banks and others	200 00
Legal tender	3 901 32	Surplus	5,200.00
Credit subject to sight draft	33 039 17	Undivided profits	4,204.11
Overdrafts	11.097 52		
Real and personal property	3.366.47		
Total	$ 191,701 98	Total	$ 191 701.98

FARMERS AND MERCHANTS SAVINGS BANK, GRAVITY

N. P. SAVAGE, President. CLAUDE H. THOMAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 20 995.86	Capital stock	$ 10.000.00
Gold coin	1,000 00	Due depositors	25 793.91
Silver coin	854 50	Due banks and others	.....
Legal tender	2.458 74	Surplus	.....
Credit subject to sight draft	6 468.12	Undivided profits	.....
Overdrafts	1,095.69		
Real and personal property	3 421 00		
Total	$ 35.793 91	Total	$ 35 793.91

FARMERS AND TRADERS SAVINGS BANK, BANCROFT

C. J. LENANDER, President. P. A. LONERGAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 61.631 15	Capital stock	$ 15,000 00
Gold coin	595 00	Due depositors	64 776 68
Silver coin	1,400.00	Due banks and others	....
Legal tender	3 538 29	Surplus	1 000.00
Credit subject to sight draft	4,220.51	Undivided profits	54.37
Overdrafts	3,021.10		
Real and personal property	6,425.00		
Total	$ 80,831 05	Total	$ 80 831 05

FARMERS AND MECHANICS SAVINGS BANK, DAVENPORT.

CLAUS STOLTENBERG, President. JULIUS C. HASLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 919,345.08	Capital stock	$ 100,000.00
Gold coin	4 170.00	Due depositors	924,101.30
Silver coin	800 00	Due banks and others	
Legal tender	34,823.65	Surplus	
Credit subject to sight draft.	87 613 90	Undivided profits	41,263.95
Overdrafts	611.62		
Real and personal property..	18,000 00		
Total	$ 1,065,364.25	Total	$ 1,065,364.25

FARMERS AND MINERS SAVINGS BANK, ALBIA.

CAROLINE B. DRAKE, President. L. T. RICHMOND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,795.57	Capital stock	$ 25,000.00
Gold coin		Due depositors	236,792.62
Silver coin		Due banks and others	
Legal tender	2,000.00	Surplus	
Credit subject to sight draft.	144,839.28	Undivided profits	3,842.23
Overdrafts			
Real and personal property..			
Total	$ 265,634.85	Total	$ 265,634.85

FARMERS AND CITIZENS SAVINGS BANK, DEWITT.

W. H. TALBOT, President. A. M. PRICE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 494,587.67	Capital stock	$ 25.000 00
Gold coin		Due depositors	510.603.42
Silver coin		Due banks and others	1,000 00
Legal tender	10,000.00	Surplus	7,500.00
Credit subject to sight draft.	56,582.49	Undivided profits	17,253.82
Overdrafts	10 75		
Real and personal property	176.33		
Total	$ 561,357.24	Total	$ 561,357.24

FAYETTE COUNTY SAVINGS BANK, WEST UNION.

R. D. WOODARD, President. C. D LATHROP, Cashier.

STATEMENT.

Assets	Amount.	Liabilities	Amount.
Bills receivable	$ 156,428 84	Capital stock	$ 15,000 00
Gold coin		Due depositors	159 701 79
Silver coin	3,500 00	Due banks and others	
Legal tender		Surplus	
Credit subject to sight draft	6 946.53	Undivided profits	82 18
Overdrafts			
Real and personal property	7,908.60		
Total	$ 174,783 97	Total	$ 174 783 97

FIDELITY SAVINGS BANK, MARSHALLTOWN.

GEO. F. KIRBY, President. H. J. HOWE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount
Bills receivable	$ 543,881 12	Capital stock	$ 50 000 00
Gold coin	4 145 00	Due depositors	623,817 42
Silver coin	153 00	Due banks and others	
Legal tender	7,092 21	Surplus	
Credit subject to sight draft	103,883 59	Undivided profits	4,439 99
Overdrafts			
Real and personal property	19, 02 49		
Total	678,257 41	Total	$ 678 257.41

FIRST SAVINGS BANK, SUTHERLAND.

S. J. JORDAN, President. C. P. JORDAN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities	Amount.
Bills receivable	$ 87,458.75	Capital stock	$ 25,000 00
Gold coin	1,080.00	Due depositors	83,577 82
Silver coin	111 25	Due banks and others	
Legal tender	2 831 89	Surplus	5 000 00
Credit subject to sight draft	11 813 07	Undivided profits	284 19
Overdrafts	132 11		
Real and personal property	10,434 94		
Total	$ 113 862 01	Total.	$ 113 862.01

FARMERS FENTON SAVINGS BANK, FENTON.

E. J. MURTAGH, President. W M JACKSON, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount
Bills receivable	$ 43,324 04	Capital stock	$ 15,000 00
Gold coin		Due depositors	38,135.27
Silver coin	198 79	Due banks and others	
Legal tender	831 38	Surplus	
Credit subject to sight draft	6,087 81	Undivided profits	233 21
Overdrafts.	928 46		
Real and personal property	2,000 00		
Total	$ 53,368 48	Total	$ 53,368 48

FORT DODGE SAVINGS BANK.

E. G. LARSON, President. CHAS. D. CASE, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 263,353.78	Capital stock	$ 25.000 00
Gold coin	905.00	Due depositors	252.131 47
Silver coin	73.00	Due banks and others	
Legal tender	2 372.46	Surplus	9 000.00
Credit subject to sight draft	23 761.49	Undivided profits	5,414.26
Overdrafts			
Real and personal property	1 080.00		
Total	$ 291 545 73	Total	$ 291 545 73

FARQUHAR SAVINGS BANK, COLLEGE SPRINGS.

W. S. FARQUHAR, President. J. D. LONDON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 99,771 97	Capital stock	$ 10,000 00
Gold coin	240 00	Due depositors	96 751.76
Silver coin	448.33	Due banks and others	5, 00.00
Legal tender	1 777.29	Surplus	4,000 00
Credit subject to sight draft	9 024 84	Undivided profits	600.31
Overdrafts	1 914.27		
Real and personal property	3 175 37		
Total	$ 116,352 07	Total	$ 116 352 07

FIDELITY SAVINGS BANK, TOLEDO.

L. B. BLINN, President. W. A. DEXTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 66.464.21	Capital stock	$ 10 000.00
Gold coin	.....	Due depositors	61 868.62
Silver coin	... ..	Due banks and others	.....
Legal tender	700.00	Surplus	.....
Credit subject to sight draft	4,549 41	Undivided profits	.....
Overdrafts	....		
Real and personal property	175 00		
Total	$ 71 888.62	Total	$ 71,868.62

FARMERSBURG SAVINGS BANK.

JOHN EVERALL, President. W. J. MITCHELL, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 32 602 35	Capital stock	$ 15 000 00
Gold coin	2.760.00	Due depositors	53.494.05
Silver coin	121.00	Due banks and others	....
Legal tender	3.213 38	Surplus	....
Credit subject to sight draft.	26,380 47	Undivided profits	1,448.42
Overdrafts	7 55		
Real and personal property	4 857.72		
Total	$ 69 942.47	Total	$ 69 942 47

FORT MADISON SAVINGS BANK.

D. A. MORRISON, President. J. A. S. POLLARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 391.598 20	Capital stock	$ 30 000 00
Gold coin	5 222.50	Due depositors	490 057 42
Silver coin	1.890 33	Due banks and others	...
Legal tender	11,103 00	Surplus	17 000 00
Credit subject to sight draft	106.583.07	Undivided profits	1,247.39
Overdrafts	63 72		
Real and personal property	21 843 99		
Total	$ 538 304 81	Total	$ 538,304.81

FIDELITY TRUST AND SAVINGS BANK, CEDAR RAPIDS.

W. W. HAMILTON, President. LOUIS WOEGUM, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 463,843.11	Capital stock	$ 50 000.00
Gold coin	682.50	Due depositors	466 709.71
Silver coin	631.00	Due banks and others	
Legal tender	13,975.68	Surplus	12,000 00
Credit subject to sight draft	53,246 42	Undivided profits	6,355.97
Overdrafts			
Real and personal property	2,687 00		
Total	$ 535,065.71	Total	$ 535 065.71

FARMERS SAVINGS BANK, MASONVILLE.

DANIEL FAGAN, President. M. LILLIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 36,230.32	Capital stock	$ 10.000.00
Gold coin	380.00	Due depositors	39,785.59
Silver coin	410.00	Due banks and others	
Legal tender	5 397 40	Surplus	
Credit subject to sight draft	6 737.19	Undivided profits	
Overdrafts			
Real and personal property	630.68		
Total	$ 49,785.59	Total	$ 49,785.59

FIRST STATE SAVINGS BANK, ELMA.

H. L. SPAULDING, President. C. J. GARMEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 61,600 07	Capital stock	$ 20,000.00
Gold coin	208 00	Due depositors	54.078.05
Silver coin	1,625.51	Due banks and others	
Legal tender	1,857.95	Surplus	
Credit subject to sight draft	2,800.45	Undivided profits	362.42
Overdrafts	1,553.49		
Real and personal property	4,500 00		
Total	$ 74,440 47	Total	$ 74,440.47

FARMERS SAVINGS BANK, RHODES.

CHAS. JAROLEMAN, President. H F. STOUFFER, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 44 014 6	Capital stock	$ 15 000 00
Gold coin	... .	Due depositors.	47 946.15
Silver coin	241 25	Due banks and others.	..... .
Legal tender	2 624 03	Surplus	... .
Credit subject to sight draft	11,272 06	Undiv ded profits.	1 063.38
Overdrafts	857.54		
Real and personal property	5,000 00		
Total	$ 64 009 53	Total	$ 64,009.53

FARMERS SAVINGS BANK, KEYSTONE.

HENRY J. MEYER, President. J. H ROZEMA, Cashier.

STATEMENT.

Assets	Amount	Liabilities	Amount.
Bills receivable	$ 88,283.85	Capital stock	$ 15,000 00
Gold coin	185 00	Due depositors	100,002.88
Silver coin	261.30	Due banks and others	... .
Legal tender	6 404 69	Surplus	....
Credit subject to sight draft	15,930 41	Undivided profits	127.62
Overdrafts	481 20		
Real and personal property	3,584 05		
Total	$ 115 130 50	Total	$ 115.130 50

FARMERS TRUST AND SAVINGS BANK, MAQUOKETA.

M S DUNN, President. G L. MITCHELL, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 147 156 01	Capital stock	$ 25 000.00
Gold coin	.. ....	Due depositors	148.368.13
Silver coin	....	Due banks and others	.....
Legal tender	2 000 00	Surplus	.....
Credit subject to sight draft	22,011.14	Undivided profits	.. ..
Overdrafts	1,200 98		
Real and personal property	1 000.00		
Total	$ 173 368.13	Total	$ 173 368.13

FARMERS AND MERCHANTS SAVINGS BANK, TIPTON.

A. C. LAUBSCHER, President. S. A. JENNINGS, Cashier.

STATEMENT

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 102,202 63	Capital stock	30,000 00
Gold coin	2,158 00	Due depositors	117,410.48
Silver coin	670.67	Due banks and others	.....
Legal tender	4,754 00	Surplus	1,500.00
Credit subject to sight draft.	26 788.54	Undivided profits	644 06
Overdrafts	153 58		
Real and personal property	12,527 12		
Total	$ 149 554.54	Total	$ 149 554 54

FLORIS SAVINGS BANK.

L. A. ANDREW, President. GEO. F CARSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 23,965.04	Capital stock	$ 10,000 00
Gold coin	135.00	Due depositors	24,610 85
Silver coin	369 10	Due banks and others	.....
Legal tender	1,315.16	Surplus	200.00
Credit subject to sight draft	7,304 86	Undivided profits	228.15
Overdrafts	169 09		
Real and personal property	1 851.75		
Total	$ 35,039.00	Total	$ 35 039.00

FARMERS SAVINGS BANK, SEXTON.

GUY M. BUTTS, President. EDW. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 18.277 37	Capital stock	$ 10,000.00
Gold coin	.....	Due depositors	7 091 35
Silver coin	69.65	Due banks and others	4,878.64
Legal tender	1,749 20	Surplus	....
Credit subject to sight draft.	752 50	Undivided profits	1,069 62
Overdrafts	938 66		
Real and personal property.	1,252.23		
Total.	$ 23 039.61	Total	$ 23,039 61

FARMERS AND MERCHANTS SAVINGS BANK, HARLAN.

E. O. CLAPP, President. R. D. PROUTY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 192,343 45	Capital stock	$ 50 000 00
Gold coin	70 00	Due depositors	191,454 11
Silver coin	1.347.69	Due banks and others	
Legal tender	9 464 07	Surplus	
Credit subject to sight draft	30 221.97	Undivided profits	3 129 18
Overdrafts	1,887 79		
Real and personal property	9,248 32		
Total	$ 244 583 29	Total	$ 244 583.29

FARMERS SAVINGS BANK, GRANT.

E. S. HARLAN, President. L. D. FOOTE, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 82,981 01	Capital stock	$ 15,000 00
Gold coin	85 00	Due depositors	93,415.78
Silver coin	478.80	Due banks and others	
Legal tender	2,937 55	Surplus	
Credit subject to sight draft	12,626.82	Undivided profits	460.79
Overdrafts	3,217 39		
Real and personal property	6,550 00		
Total	$ 108,876 57	Total	$ 108.876 57

FARSON SAVINGS BANK.

J. B. MOWREY, President. F. L. WARDER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bill receivable	$ 14,017.37	Capital stock	$ 10,000 00
Gold coin	270 00	Due depositors	14,470.63
Silver coin	481.18	Due banks and others	
Legal tender	971 13	Surplus	
Credit subject to sight draft	3,620 27	Undivided profits	
Overdrafts	596.90		
Real and personal property	4,513 78		
Total	$ 24,470.63	Total	$ 24.470 63

FARMERS SAVINGS BANK, FARSON.

L. A. ANDREW, President ZAC SILVESTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 7,736 69	Capital stock	$ 10,000.00
Gold coin	185 00	Due depositors	7,629 02
Silver coin	284.40	Due banks and others	
Legal tender	285 87	Surplus	
Credit subject to sight draft	7,278 70	Undivided profits	5.14
Overdrafts			
Real and personal property	1,863.50		
Total	$ 17,634 16	Total	$ 17,634.16

FARLIN SAVINGS BANK.

G. H. MESSENGER, President. T. C. WILLIAMS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40 953.5[illegible]	Capital stock	$ 10,000.00
Gold coin	100 0[illegible]	Due depositors	52,788.72
Silver coin	611.5[illegible]	Due banks and others	
Legal tender	1,792 3[illegible]	Surplus	
Credit subject to sight draft	17,109 57	Undivided profits	223.74
Overdrafts	20 50		
Real and personal property	2,425 00		
Total	$ 63,012 46	Total	$ 63 012 46

FARMERS SAVINGS BANK, APLINGTON.

A. ONTJES, President. D. R. SPIEKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 11,540 69	Capital stock	$ 15,000 00
Gold coin	35 00	Due depositors	9,182 99
Silver coin	557.90	Due banks and others.	
Legal tender	2,852.00	Surplus	
Credit subject to sight draft	6,462.16	Undivided profits	
Overdrafts	200 07		
Real and personal property.	2,535.17		
Total	$ 24 182.99	Total	$ 24,182.99

FIRST SAVINGS BANK, STORY CITY.

H. F. HENRYSON, President. E. E. SEVAREID, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 7,083.13	Capital stock	$ 10,000 0
Gold coin	245 00	Due depositors .	12,123.9
Silver coin	613 91	Due banks and others	.. ..
Legal tender	1 720 44	Surplus	....
Credit subject to sight draft.	12,305.34	Undivided profits	57.12
Overdrafts	38.23		
Real and personal property	1,185.00		
Total	$ 22,191.08	Total .	$ 22,191 0

FARMERS SAVINGS BANK, LYTTON.

C. F. BROBEIL, President. F. A. AYERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 13,620 99	Capital stock	$ 15.000 00
Gold coin	75 00	Due depositors. ..	7 556 61
Silver coin	200 00	Due banks and others.	....
Legal tender .	1 241.32	Surplus.....	....
Credit subject to sight draft	4 175.40	Undivided profits	.....
Overdrafts	1,712 09		
Real and personal property.	1.531 81		
Total	$ 22 556 61	Total	$ 22 556 61

GRINNELL SAVINGS BANK.

G L MILES, President. S J POOLEY, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 300 577 14	Capital stock	$ 50 000 00
Gold coin ..	6 0 5 00	Due depositors	311 767 63
Silver coin....	2,321 50	Due banks and others.	
Legal tender	17,358 0	Surplus.	10,000.00
Credit subject to sight draft	49 405.73	Undivided profits.....	7.692.34
Overdrafts	1 719 59		
Real and personal property	2,000 00		
Total	379 459 97	Total	$ 379 459 97

GERMAN SAVINGS BANK, DAVENPORT.

JENS LORENZEN, President. CHAS. N. VOSS, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$8,079,417 85	Capital stock	$ 500,000 00
Gold coin	56,380.00	Due depositors.....	7,922,106.58
Silver coin	290 06	Due banks and others... .	.. ..
Legal tender ...	31,050 02	Surplus	250,000.00
Credit s bject to sight draft.	709 591 80	Undivided profits.....	228 568.81
Overdrafts			
Real and personal property..	23,946 46		
Total	$8,900.675.63	Total.....	$8,900.675.69

GERMAN SAVINGS BANK, PRESTON.

A. L BARTHOLOMEW, President. G. E. BARTHOLOMEW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 177 430 00	Capital stock	$ 20 000 00
Gold coin		Due depositors... .	206 219.57
Silver coin	.....	Due banks and others.....	.....
Legal tender	4 000.00	Surplus ..	2,000.00
Credit subject to sight draft	50 214.29	Undivided profits	3,627.72
Overdrafts	....		
Real and personal property.	203 00		
Total	$ 231 847.29	Total.....	$ 231 847.29

GERMAN SAVINGS BANK, EARLING.

P J. KORTH, President. N. V. KUHL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 106.610.31	Capital stock	$ 20 000 00
Gold coin	1 245.00	Due depos tors..	116 655.58
Silver coin	635 75	Due banks and others	..
Legal tender	1.921.0	Surplus	4 000 00
Credit subject to sight draft	24.822 0	Undivided profits	735.64
Overdrafts	901 0		
Real and personal property	5,250 00		
Total	$ 141 391.22	Total.....	$ 141.391 22

GERMAN SAVINGS BANK, DES MOINES.

CHAS. WEITZ, President. JAMES WATT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 414,729.77	Capital stock	$ 100,000 00
Gold coin	4,050.00	Due depositors	518 151.35
Silver coin	3 016.30	Due banks and others	
Legal tender	11 013.50	Surplus	5,000.00
Credit subject to sight draft	168,866.33	Undivided profits	4,158 60
Overdrafts	2,313.4		
Real and personal property	23,320.60		
Total	$ 627,309.95	Total	$ 627,309 95

GERMAN SAVINGS BANK, CHESTER.

H. A. MURRAY, President. C. A. CHAPMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 25,065 50	Capital stock	$ 10,000.00
Gold coin	10 00	Due depositors	35,706 41
Silver coin	1,015.20	Due banks and others	
Legal tender	2,777 92	Surplus	1,000.00
Credit subject to sight draft	13 332.74	Undivided profits	406.26
Overdrafts	2,151.31		
Real and personal property	2,760.00		
Total	$ 47,112.67	Total	$ 47,112.67

GERMAN SAVINGS BANK, TRIPOLI.

H J. WYNHOFF, President. THEO. POCKELS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 116,240 00	Capital stock	$ 20,000.00
Gold coin	2,000 00	Due depositors	158,684.95
Silver coin	2 058 47	Due banks and others	
Legal tender	8 588 38	Surplus	
Credit subject to sight draft	46 133.87	Undivided profits	1,712.45
Overdrafts	3,846.61		
Real and personal property	1,530 07		
Total	$ 180,397.40	Total	$ 180,397.40

GERMAN SAVINGS BANK, MANNING.

ASMUS BOYSEN, President. ALBERT PUCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 190 001 93	Capital stock	$ 50 000 00
Gold coin	4 670 00	Due depositors	217 447.86
Silver coin	562 75	Due banks and others	1 270.00
Legal tender	8 480.53	Surplus	10,000 00
Credit subject to sight draft	71 346.11	Undivided profits	4,447 39
Overdrafts	1,853 93		
Real and personal property	6,250.00		
Total	$ 283 165 25	Total	$ 283 165 25

GERMAN SAVINGS BANK, LAKE PARK.

LOUIS STOLTENBERG, President. THEO. STRATHMAN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 81 658.55	Capital stock	$ 25,000 00
Gold coin	510 00	Due depositors	120 665 77
Silver coin	1,142 74	Due banks and others	....
Legal tender	2,321 59	Surplus	8,500.00
Credit subject to sight draft	46,549.42	Undivided profits	336,74
Overdrafts	2,736.28		
Real and personal property	16,580.93		
Total	$ 151.502 51	Total	$ 154,502 51

GERMAN SAVINGS BANK, RICKETTS.

JAMES. F. TOY, President. J. C. JACOBSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,662 23	Capital stock	$ 10 000 00
Gold coin	175.00	Due depositors	64,818.36
Silver coin	443.60	Due banks and others	...
Legal tender	1.393.19	Surplus	654.52
Credit subject to sight draft	13,117.4	Undivided profits	1,268 61
Overdrafts	3,617 3		
Real and personal property	3,297.6		
Total	$ 76,741 4	Total	$ 76 741 49

GERMAN SAVINGS BANK, BERLIN.

GEO. WILLIAM MEE, President. THEO. P. REHDER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60.211.78	Capital stock	$ 15,000 00
Gold coin	1,010 00	Due depositors	69.422 96
Silver coin	789.45	Due banks and others	....
Legal tender	1 819 1[illegible]	Surplus	1,000.00
Credit subject to sight draft	21.196 86	Undivided profits	1,267.43
Overdrafts	188 17		
Real and personal property	1,975 00		
Total	$ 86,690.39	Total	$ 86,690.39

GERMAN SAVINGS BANK, HARTLEY.

G. R. WHITMER, President. G. E. KNAACK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 113 610 93	Capital stock	$ 20 000 00
Gold coin	780 00	Due depositors	121 500 15
Silver coin	946 15	Due banks and others	....
Legal tender	2.338 69	Surplus	1,000 00
Credit subject to sight draft	15,878.38	Undivided profits	655 15
Overdrafts	1,606.15		
Real and personal property	8,000 00		
Total	$ 143 155.30	Total	$ 143 155.30

GERMAN SAVINGS BANK, REMSEN.

JAMES F. TOY, President. FRANK SPIECKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 292 381 50	Capital stock	50 000 00
Gold coin	3 050 00	Due depositors	360 561.02
Silver coin	804 00	Due banks and others	...
Legal tender	4.181.10	Surplus	.....
Credit subject to sight draft	103 584 36	Undivided profits	4 460.47
Overdrafts	4,475 12		
Real and personal property	6,[illegible] 61		
Total	$ 415.021.49	Total	$ 415 021.49

GERMAN AMERICAN SAVINGS BANK. BURLINGTON.

JAMES J. RANSOM, President. T. W. KRIECHBAUM, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 2,172 104 41	Capital stock	$ 125,000.00
Gold coin	6 625.00	Due depositors	2,222,609.31
Silver coin	1,058 43	Due banks and others	
Legal tender	16 701.03	Surplus	100 000 00
Credit subject to sight draft	251 354 89	Undivided profits	65,681 94
Overdrafts	1.505 42		
Real and personal property	63,941 57		
Total	$ 2 513,291.25	Total	$ 2 513 291.25

GERMAN AMERICAN SAVINGS BANK, LE MARS,

W. G. BOLSER, President. J. H. TENTINGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 434,142.40	Capital stock	$ 50,000 00
Gold coin	2,855 00	Due depositors	469,200 05
Silver coin	1,899.50	Due banks and others.	
Legal tender	11 358 50	Surplus	
Credit subject to sight draft	54,996.71	Undivided profits	15,971.98
Overdrafts	10,146.42		
Real and personal property	19,978.50		
Total	$ 535,172 03	Total	$ 535 172.03

GERMAN AMERICAN SAVINGS BANK, LA MOTTE.

J. S. TRITZ, President. T. J. LAMB, Cashier.

STATEME

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 85.823 56	Capital stock	$ 10,000 00
Gold coin	3,400 00	Due depositors	102 064 49
Silver coin	300.0	Due banks and others	
Legal tender	2,485.5	Surplus	
Credit subject to sight draft	16,589.0	Undivided profits	211.52
Overdrafts	877.5		
Real and personal property	2,800 00		
Total	$ 112 276 01	Total	$ 112,276.01

GERMAN AMERICAN SAVINGS BANK, MUSCATINE.

H. F. GIESSLER, President. S L. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 848 364 93	Capital stock	$ 100 000.00
Gold coin	3,435.00	Due depositors	865,572 49
Silver coin	1,940 00	Due banks and others	.....
Legal tender	18,307 16	Surplus	25,000.00
Credit subject to sight draft	102,665.72	Undivided profits	10,190.35
Overdrafts	10 750 03		
Real and personal property.	14,300 00		
Total	$ 1.000.762 84	Total	$ 1,000,762.84

GERMAN TRUST AND SAVINGS BANK, DUBUQUE.

PETER KLANER, President. J. M. WERNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	823 900.26	Capital stock	$ 100,000.00
Gold coin	25,915 00	Due depositors	963 266 99
Silver coin	5 609 85	Due banks and others	6,696.85
Legal tender	30,953 09	Surplus	.....
Credit subject to sight draft	185,873.21	Undivided profits	25 067.29
Overdrafts	518 91		
Real and personal property.	22,262.81		
Total	$ 1 095,033.13	Total	$ 1,095 033.13

GEORGE SAVINGS BANK.

CHAS. SHADE, President. JOHN P. DE NEUI, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 70,185.67	Capital stock	$ 16 000 00
Gold coin	635.00	Due depositors	93 891.49
Silver coin	1.291 65	Due banks and others	.....
Legal tender	3,101 26	Surplu	.....
Credit subject to sight draft.	36,939.74	Undivided profits	10,141.09
Overdrafts	179 26		
Real and personal property.	7,700 00		
Total	120.032.58	Total	$ 120,032.58

GERMAN SAVINGS BANK, HALBUR.

N. W. USELDING, President. W. E. KLEIN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 1,629.50	Capital stock	$ 10,000.00
Gold coin	35.00	Due depositors	12,908.00
Silver coin	195.57	Due banks and others	....
Legal tender	4,874.00	Surplus	.....
Credit subject to sight draft	15 304 42	Undivided profits	.....
Overdrafts	245 71		
Real and personal property	1,623.80		
Total	$ 22,908 00	Total	$ 22,908.00

GRUNDY COUNTY SAVINGS BANK, GRUNDY CENTER.

H. S. BECKMAN, President. GEO. M. REA, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 215,778.66	Capital stock	$ 25 000.00
Gold coin	4,300 00	Due depositors	213 372.56
Silver coin	.....	Due banks and others	...
Legal tender	....	Surplus	5,000.00
Credit subject to sight draft	25,090 93	Undivided profits	1 797 03
Overdrafts	....		
Real and personal property	..		
Total	$ 245,169.59	Total	$ 245,169.59

GOWRIE SAVINGS BANK.

E. C. CAMPBELL, President. C. A. CHALLGREN, Cashier.

STATEMENT

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,013.42	Capital stock	$ 25,000.00
Gold coin	270.00	Due depositors	46,879.41
Silver coin	581 76	Due banks and others	.
Legal tender	1,567.05	Surplus	..
Credit subject to sight draft	4,989.42	Undivided profits	3 713.11
Overdrafts	170.87		
Real and personal property	2,000.00		
Total	$ 75 592 52	Total	$ 75,592.52

GUERNSEY SAVINGS BANK.

J. H. WHERRY, President. T. H. MINER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 65,004 72	Capital stock	$ 11,000.00
Gold coin	60.00	Due depositors	82,288 39
Silver coin	1,082 70	Due banks and others	
Legal tender	2,113 58	Surplus	
Credit subject to sight draft	20 681.93	Undivided profits	719 43
Overdrafts	1,989 98		
Real and personal property	3 091.91		
Total	$ 94 007.82	Total	$ 94,007 82

GENEVA SAVINGS BANK.

H. L. HARRISON, President. B. D. HUNT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54 072.55	Capital stock	$ 10,000.00
Gold coin	240 00	Due depositors	63 822 05
Silver coin	440.25	Due banks and others	
Legal tender	1 623 66	Surplus	
Credit subject to sight draft	8 513 74	Undivided profits	450.27
Overdrafts	4 227 95		
Real and personal property	5 154 17		
Total	$ 74,272.32	Total	$ 74 272 32

GRUVER SAVINGS BANK.

E. B. SOPER, President. ARTHUR BAXTER, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 29 249.61	Capital stock	$ 10 000 00
Gold coin	455 00	Due depositors	29,703.96
Silver coin	200 00	Due banks and others	
Legal tender	640 23	Surplus	
Credit subject to sight draft	5 952 50	Undivided profits	535.41
Overdrafts	1.007 50		
Real and personal property	2.734 53		
Total	$ 40 239.37	Total	$ 40 239.37

GILMORE STATE SAVINGS BANK.

R. H. VAN ALSTINE, President. LYMAN BEERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 75,117.35	Capital stock	$ 25,000 00
Gold coin	390.00	Due depositors	73,250.96
Silver coin	399.20	Due banks and others	....
Legal tender	2,312.00	Surplus	.....
Credit subject to sight draft.	10 036 27	Undivided profits	1.447.63
Overdrafts	5,443 03		
Real and personal property.	6.000.00		
Total	$ 99,698.59	Total	$ 99,698.59

GRAND VIEW SAVINGS BANK.

L. LIEBBERKNECHT, President. A. L. HOLIDAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59,366.49	Capital stock	$ 15,000 00
Gold coin	40 00	Due depositors	59,869.05
Silver coin	365.25	Due banks and others.	...
Legal tender	793 84	Surplus	1 200.00
Credit subject to sight draft.	7,460.08	Undivided profits	680.25
Overdrafts	3,451.08		
Real and personal property.	5,270.56		
Total	$ 76 749.30	Total	$ 76,749.30

GARNAVILLO SAVINGS BANK.

WM. F. MEYER, President. CHAS. ROGGMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 121,035 87	Capital stock	$ 10 000.00
Gold coin	2,860 00	Due depositors	168 367.85
Silver coin	272 25	Due banks and others.	.....
Legal tender	5,091 91	Surplus	.....
Credit subject to sight draft.	49,745.61	Undivided profits	2,232.35
Overdrafts	....		
Real and personal property.	1,569.56		
Total	$ 180,600.20	Total	$ 180,600.20

GERMAN SAVINGS BANK, NEW LIBERTY.

WILH TREIMER, President. GEORGE LUEDERS, Cashier.

TATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 90 742 73	Capital stock	$ 10 000 00
Gold coin	.....	Due depositors	107,324.09
Silver coin	915.63	Due banks and others	....
Legal tender	1 718 00	Surplus	.....
Credit subject to sight draft	21 354.28	Undivided profits	....
Overdrafts	98 45		
Real and personal property	2,500.00		
Total	$ 111 324.09	Total	$ 117,324.09

GERMAN SAVINGS BANK, DUBUQUE.

N. J. SCHRUP, President. CHAS. SASS, Cashier.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 846 175 38	Capital stock	$ 150.000 00
Gold coin	19,700.00	Due depositors.	956 957 11
Silver coin	2,131 40	Due banks and others.	....
Legal tender	44 577.74	Surplus	....
Credit subject to sight draft.	189 216 12	Undivided profits	32,746.68
Overdrafts	703 15		
Real and personal property	37 200 00		
Total	$ 1,139 703 79	Total.	$ 1,139,703.79

GERMANIA SAVINGS BANK, GERMANIA.

E. MURTAGH, President. G. L DALTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22 894 12	Capital stock	$ 15 000 00
Gold coin	510 00	Due depositors	16 593 49
Silver coin	458 00	Due banks and others.	....
Legal tender	1 515 08	Surplus	....
Credit subject to sight draft.	3 051 14	Undivided profits.	183 13
Overdrafts	.....		
Real and personal property	3,348 28		
Total	$ 31 776 62	Total.....	$ 31 776.62

GERMAN SAVINGS BANK, ODEBOLT.

A. J. N. SCHMITZ, President. A. F. P. SCHMITZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 85,272 29	Capital stock	$ 25 000.00
Gold coin	2,225.00	Due depositors	82,419 84
Silver coin	599.45	Due banks and others	80.21
Legal tender	3,600.46	Surplus	
Credit subject to sight draft	13,421 48	Undivided profits	2,185 88
Overdrafts	67.55		
Real and personal property	5 500.00		
Total	$ 110,685.93	Total	$ 110,685.93

GRIMES SAVINGS BANK.

W. J. STEWART, President. A. B. SHAWVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,972 35	Capital stock	$ 25,000 00
Gold coin	460.00	Due depositors	48,462.21
Silver coin	489.31	Due banks and others	
Legal tender	1,936.75	Surplus	
Credi subject to sight draft	9,889.58	Undivided profits	21.15
Overdrafts	735.37		
Real and personal property	5,000 00		
Total	$ 73,483 36	Total	$ 73,483 36

HILLSBORO SAVINGS BANK.

J. W. BLACKFORD, President. F. E SPEIRS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 88 657 09	Capital stock	$ 10,000 00
Gold coin	580.00	Due depositors	113,670 91
Silver coin	709.90	Due bank and others	
Legal tender	1,931.25	Surplus	1,000.00
Credit subject to sight draft	34,013.16	Undivided profits	5,613.62
Overdrafts	793.13		
Real and personal property	3 600.00		
Total	130,284.53	Total	$ 130,284.53

HUDSON SAVINGS BANK.

THOMAS LOONAN, President. C. W. BEDFORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 52 661 70	Capital stock	$ 15.000 00
Gold coin	1,000 00	Due depositors.	58,011.31
Silver coin	....	Due banks and others.	. .
Legal tender	.....	Surplus	... .
Credit subject to si ht draft.	21,515 51	Undivided profits	2,165.90
Overdrafts	.. ....		
Real and personal property.	....		
Total.	$ 75 177 21	Total.	$ 75,177.21

HOLSTEIN SAVINGS BANK.

J. W. REED, President. C. J. WOHLENBERG, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 482,501 57	Capital stock	$ 30,000 00
Gold coin	3 765 00	Due depositors	551,982 67
Silver coin	1.771 00	Due banks and others	
Legal tender	8,381 07	Surplus	50,000.00
Credit subject to sight draft	126 324.05	Undivided profits	9,621 26
Overdrafts	4,861 24		
Real and personal property	14 000 00		
Total	$ 641 603.93	Total	$ 641,603.93

HENRY COUNTY SAVINGS BANK, MT. PLEASANT.

GEORGE H. SPAHR, President. C. V. ARNOLD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 378 500 45	Capital stock	$ 36 000.00
Gold coin	3,560 00	Due depositors	370 960 35
Silver coin	1,711.00	Due banks and others	...
Legal tender	4 331.03	Surplus	24 000.00
Credit subject to sight draft	34,818 07	Undivided profits	1.305.30
Overdrafts	45 10		
Real and personal property	9.300 00		
Total	$ 432 265.65	Total	$ 432.265 65

HOME SAVINGS BANK, DES MOINES.

H. O HANSEN, President. A. C. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 615,196 33	Capital stock	$ 50 000.00
Gold coin	17,160.00	Due depositors	746 674 77
Silver coin	5,540.00	Due banks and others	.....
Legal tender	25,213.42	Surplus	10,000 00
Credit subject to sight draft	147 921.28	Undivided profits	9,471.37
Overdrafts	1,785 53		
Real and personal property	3,339.58		
Total	$ 816 146 14	Total	$ 816,146.14

HOME SAVINGS BANK, IOWA FALLS.

J. M. RINEHART, President. W. S. WALKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 77,541 95	Capital stock	$ 35,000 00
Gold coin	680.00	Due depositors.	69,742 56
Silver coin	604 15	Due banks and others	.....
Legal tender	1,769 72	Surplus	.....
Credit subject to sight draft	22,473 23	Undivided profits	6,341 10
Overdrafts	3,284.61		
Real and personal property	4 710.00		
Total	$ 111 083.66	Total	$ 111 083.66

HEDRICK STATE SAVINGS BANK, HEDRICK.

W. H. YOUNG, President. J. T BROOKS, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 93,453.46	Capital stock	$ 10 000 00
Gold coin	2 500 00	Due depositors.	118 110.71
Silver coin		Due banks and others	.....
Legal tender	..	Surplus	1,500 00
Credit subject to sight draft.	33,224 98	Undivided profits	1,867.73
Overdrafts	.....		
Real and personal property	2,300 00		
Total	$ 131,478.44	Total	$ 131,478 44

HOME TRUST AND SAVINGS BANK, OSAGE.

C. B. STRINGER, President. L. H. LARSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,694.55	Capital stock	$ 25,000 00
Gold coin	2,090.00	Due depositors	101,357 31
Silver coin	947.55	Due banks and others	
Legal tender	6,172.68	Surplus	5 000.00
Credit subject to sight draft	31,883 01	Undivided profits	4,060.94
Overdrafts	1,610.46		
Real and personal property	2 000.00		
Total	$ 135,398 25	Total	$ 135,398.25

HUNTINGTON SAVINGS BANK.

E. B. SOPER, President. GEO. A. PORTS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 38,714.57	Capital stock	$ 10,000.00
Gold coin	85 00	Due depositors	37,353.34
Silver coin	407.39	Due banks and others	
Legal tender	1,921.85	Surplus	
Credit subject to sight draft	3,063.13	Undivided profits	117.61
Overdrafts	2 079 01		
Real and personal property	1,200.00		
Total	$ 47.470.95	Total	$ 47,470.95

HARRIS SAVINGS BANK.

HARRY H. BUCK, President. A. E. BUCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51,918 78	Capital stock	$ 10 000.00
Gold coin	5 00	Due depositors	56,066.82
Silver coin	383.71	Due banks and others	
Legal tender	2 256.15	Surplus	
Credit subject to sight draft	7,841.80	Undivided profits	719.90
Overdrafts	981.28		
Real and personal property	3,400 00		
Total	$ 66,786.72	Total	$ 66,786.72

HILLS SAVINGS BANK.

JOHN A. GOETZ, President. JOSEPH WALKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 37,759.40	Capital stock	$ 10,000.00
Gold coin	.....	Due depositors	36,102.12
Silver coin	337 54	Due banks and others	.....
Legal tender	861.00	Surplus	.....
Credit subject to sight draft	3,482.32	Undivided profits	642.79
Overdrafts	615.40		
Real and personal property	3,686 25		
Total	$ 46,744.91	Total	$ 46,744.91

HANCOCK SAVINGS BANK.

J. H. JENKS, President. FRED J. BOIE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 75,453.17	Capital stock	$ 15,000.00
Gold coin	5 00	Due depositors	67,513.59
Silver coin	540.00	Due banks and others	....
Legal tender	1,470.38	Surplus	2,500 00
Credit subject to sight draft	6,365.93	Undivided profits	493.20
Overdrafts	1,672.31		
Real and personal property	.....		
Total	$ 85,506.79	Total	$ 85,506.79

HARCOURT SAVINGS BANK.

J. A. LIND, President. A. J. CHALLGREN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 21,245.28	Capital stock	$ 10,000.00
Gold coin	365.00	Due depositors	23 271.56
Silver coin	198.00	Due banks and others	.....
Legal tender	1,102.37	Surplus	.....
Credit subject to sight draft	9,604.30	Undivided profits	435.76
Overdrafts	612.37		
Real and personal property	1,080.00		
Total	$ 34,207.32	Total	$ 34 207.32

IOWA STATE SAVINGS BANK, SIOUX CITY.

GEO. WEARE, President. L. H. HENRY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,034 70	Capital stock	$ 50,000.00
Gold coin	170 00	Due depositors	10,419.88
Silver coin	156.05	Due banks and others	....
Legal tender	1 490 84	Surplus	.....
Credit subject to sight draft	27,449.38	Undivided profits	.....
Overdrafts	....		
Real and personal property	118.91		
Total	$ 60,419 88	Total	$ 60,419.88

IOWA SAVINGS BANK, OTTUMWA.

J. H. MERRILL, President. H. C. CHAMBERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58 510.36	Capital stock	$ 50,000.00
Gold coin	.	Due depositors	14,957.09
Silver coin	....	Due banks and others	.....
Legal tender	250.00	Surplus	.....
Credit subject to sight draft	6,457 08	Undivided profits	260.35
Overdrafts	....		
Real and personal property	.....		
Total	$ 65,217 44	Total	$ 65 217.44

IOWA STATE SAVINGS BANK, BURLINGTON.

E. HAGEMANN, President. CHAS. G. MAURO Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	2,439.767 03	Capital stock	$ 200,000 00
Gold coin	15,3 9 85	Due depositors	2,12.,556 59
Silver coin	671 00	Due banks and others.	
Legal tender	35,193 08	Surplus	100,000 00
Credit subject to sight draft	215 105 26	Undivided profits	64 398 03
Overdrafts	208 54		
Real and personal property	75,651.80		
Total	$ 2 791,954 62	Total	$ 2 791,954.62

IOWA STATE SAVINGS BANK, CRESTON.

D. DAVENPORT, President. F. D. BALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 298,931 50	Capital stock	$ 50 000 00
Gold coin	8 275.00	Due depositors	369 842.55
Silver coin	643.00	Due banks and others	
Legal tender	12 824.05	Surplus	40 000 00
Credit subject to sight draft	38,757.87	Undivided profits	12,668.48
Overdrafts	4.129.61		
Real and personal property	10 000 00		
Total	$ 471,561 03	Total	471 561.03

IOWA STATE SAVINGS BANK, FAIRFIELD.

J. E. ROTH, President. C. P. HAGUE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 602 794 53	Capital stock	$ 60 000 00
Gold coin	8 620.00	Due depositors	597 446.53
Silver coin	2,500.00	Due banks and others	
Legal tender	19 307.58	Surplus	60 000 00
Credit subject to sight draft	84 498 90	Undivided profits	32,817 54
Overdrafts	19,542 6.		
Real and personal property	13 000.00		
Total	$ 750,264 07	Total	$ 750,264 07

IOWA STATE SAVINGS BANK, CENTERVILLE.

J.A BRADLEY, President. J. B. BUCKSHAW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 282.401 93	Capital stock	$ 50 000 00
Gold coin	5 160 00	Due depositors	367.985 83
Silver coin	1 287 00	Due banks and others	
Legal tender	19 567 26	Surplus	
Credit subject to sight draft	104.388 76	Undivided profits	5,696.78
Overdrafts	283 66		
Real and personal property	594.00		
Total	$ 423 682 61	Total	$ 423,682 61

IOWA STATE SAVINGS BANK, KNOXVILLE.

LAFE S. COLLINS, President. L. B. MYERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 53,212.71	Capital stock	$ 25,000.00
Gold coin	..	Due depositors	85,106.19
Silver coin	... .	Due banks and others	....
Legal tender	1,500.00	Surplus	.....
Credit subject to sight draft	56,499.53	Undivided profits	1,606.05
Overdrafts	.... .		
Real and personal property	500.00		
Total	$ 111 712.24	Total	$ 111,712 24

IOWA COUNTY LOAN AND SAVINGS BANK, MARENGO.

J. H. BRANCH, President. FRANK COOK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 313,605.68	Capital stock	$ 15,000.00
Gold coin	6,000.00	Due depositors	332,328.31
Silver coin	....	Due banks and others	....
Legal tender	.....	Surplus	....
Credit subject to sight draft	27,333.72	Undivided profits	1,500.00
Overdrafts	1,702.16		
Real and personal property	186 75		
Total	$ 348,828 31	Total	$ 348,828 31

IOWA TRUST AND SAVINGS BANK, DUBUQUE.

B. W. LACY, President. MAURICE BROWN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$1,828,995 00	Capital stock	$ 300,000.00
Gold coin	19,530 00	Due depositors	1,665 726.88
Silver coin	8,758 40	Due banks and others	.. ....
Legal tender	57,875.01	Surplus	20 000 00
Credit subject to sight draft	182,544 86	Undivided profits	113,690.96
Overdrafts	420 57		
Real and personal property	1,294 00		
Total	$2 099,417 84	Total	$2,099,417.84

IOWA TRUST AND SAVINGS BANK, DES MOINES.

W. B. MARTIN, President. W. B. MARTIN JR., Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 298,017.34	Capital stock	$ 50,000 00
Gold coin	1 222 50	Due depositors	329 038.76
Silver coin	3,142 07	Due banks and others	3 967.45
Legal tender	14,364.87	Surplus	
Credit subject to sight draft	33,506.10	Undivided profits	1,886 12
Overdrafts	5,350 51		
Real and personal property	29,288.94		
Total	$ 384,892 33	Total	$ 384,892.33

IOWA SAVINGS BANK, ROCK RAPIDS.

J. W. RAMSEY, President. F. L. Sutter, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,794.91	Capital stock	$ 50,000.00
Gold coin	1,767 50	Due depositors	84,767.53
Silver coin	647.00	Due banks and others	
Legal tender	3 608 78	Surplus	
Credit subject to sight draft	18,337 62	Undivided profits	6,247 49
Overdrafts	1 859 21		
Real and personal property	11,000.00		
Total	$ 141,015 02	Total	$ 141,015.02

IOWA SAVINGS BANK, ESTHERVILLE.

P. S. CONVERSE, President. F. W. CONVERSE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 193 631 37	Capital stock	$ 50,000.00
Gold coin	565 00	Due depositors	158,927.87
Silver coin	706 85	Due banks and others	
Legal tender	13,252 37	Surplus	10,000 00
Credit subject to sight draft	8,799.50	Undivided profits	2,035.24
Overdrafts	506 83		
Real and personal property	3 501 20		
Total	$ 220 963 11	Total	$ 220,963.11

IOWA SAVINGS BANK, TRACY.

B. H. DOUGHMAN, President. J. B. LYMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 28 490.18	Capital stock	$ 12 000 00
Gold coin	670 00	Due depositors	25,818 76
Silver coin	385.00	Due banks and others	.....
Legal tender	846 49	Surplus	200 00
Credit subject to sight draft	3,906.56	Undivided profits	468.40
Overdrafts	2 288 92		
Real and personal property	1 900.00		
Total	$ 38,487.15	Total	$ 38,487 15

IOWA SAVINGS BANK, FT. DODGE.

E. J. BREEN, President. D. J. COUGHLAN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 301 564 50	Capital stock	$ 50 000 00
Gold coin	1.925 00	Due depositors	334 436 02
Silver coin	3,200.00	Due banks and others	.....
Legal tender	14,312 63	Surplus	5 000.00
Credit subject to sight draft	66 354.41	Undivided profits	2,610,26
Overdrafts	8 13		
Real and personal property	4,681 61		
Total	$ 392.046.28	Total	$ 392 046 28

INTER STATE SAVINGS BANK, BLANCHARD.

M. BRYANT, President. C. E MORROW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27 771 97	Capital stock	$ 20 000 00
Gold coin	870 00	Due depositors	23 655 86
Silver coin	528.49	Due banks and others	.....
Legal tender	2 451 55	Surplus	200.00
Credit subject to sight draft	3 916 67	Undivided profits	673 60
Overdrafts	1.918.21		
Real and personal property	7.072 57		
Total	$ 44 529.46	Total	$ 44.529 46

IOWA TRUST AND SAVINGS BANK, ATLANTIC.

JAS. A. BRUCE, President. W. H. WISSLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 260,464.98	Capital stock	$ 62,500.00
Gold coin	1,100.00	Due depositors	233,398.70
Silver coin	1,535.55	Due banks and others	
Legal tender	11,270.92	Surplus	5,000.00
Credit subject to sight draft	18,483.49	Undivided profits	4,915.65
Overdrafts	6,095.05		
Real and personal property	6,864.41		
Total	$ 305,814.35	Total	$ 305,814.35

IOWA STATE SAVINGS BANK, LYONS.

C. H. INGURASEN, President. GUSTAV GRADERT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 218,312.01	Capital stock	$ 75,000.00
Gold coin	3,532.00	Due depositors	219,473.06
Silver coin	318.00	Due banks and others	
Legal tender	5,404.57	Surplus	
Credit subject to sight draft	65,675.91	Undivided profits	1,934.23
Overdrafts	325.42		
Real and personal property	2,778.38		
Total	$ 296,407.29	Total	$ 296,407.29

IOWA STATE SAVINGS BANK, CEDAR RAPIDS.

ANTON TOMEC, President. J. W. LESINGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 112,087.22	Capital stock	$ 50,000.00
Gold coin	1,005.00	Due depositors	93,112.62
Silver coin	1,274.30	Due banks and others	
Legal tender	5,656.41	Surplus	
Credit subject to sight draft	19,503.60	Undivided profits	1,975.17
Overdrafts	2,196.03		
Real and personal property	3,366.26		
Total	$ 145,088.82	Total	$ 145,088.82

JOHNSON COUNTY SAVINGS BANK, IOWA CITY.

W. A. FRY, President. G. L. FALK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 1 252,888 41	Capital stock	$ 125,000 00
Gold coin	31,545 00	Due depositors	1,356,274.83
Silver coin	2,350.00	Due banks and others	...
Legal tender	26,636.17	Surplus	70,000.00
Credit subject to sight draft	190,376.01	Undivided profits	17,239 70
Overdrafts	18,346.90		
Real and personal property	46,372 00		
Total	$ 1 568,514.53	Total	$ 1 568,514.53

JEFFERSON SAVINGS BANK

L. B. REMICK, President. J. W. HUNTINGTON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 102,174 10	Capital stock	$ 25 000 00
Gold coin	3,077.50	Due depositors	107,405.65
Silver coin	509 00	Due banks and others	....
Legal tender	2 339.66	Surplus	....
Credit subject to sight draft	15 754.02	Undivided profits	14 252 58
Overdrafts	1,553 62		
Real and personal property	21,250 33		
Total	$ 146 658 23	Total	$ 146,658.23

JACKSON STATE SAVINGS BANK, MAQUOKETA.

W. M. STEPHENS, President. O. C. KUCHEMAN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 236,469 98	Capital stock	$ 50.000.00
Gold coin	5,650.00	Due depositors.	228 632.46
Silver coin	1,145 50	Due banks and others	.....
Legal tender	11 133 6	Surplus	.....
Credit subject to sight draft.	20,706 15	Undivided profits	2,027.07
Overdrafts	3,131.47		
Real and personal property	2,422 74		
Total	$ 280,659.53	Total	280,659.53

KEOKUK SAVINGS BANK.

A. E. JOHNSTONE, President. A. J. MATHIAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 865,489.38	Capital stock	$ 100 000 00
Gold coin	21,900 00	Due depositors	929,249.42
Silver coin	1,928 00	Due banks and others	.....
Legal tender	47 630 97	Surplus	80,000.00
Credit subject to sight draft	195 123.87	Undivided profits	30,996.80
Overdrafts	174.00		
Real and personal property	5 000.00		
Total	$ 1 140,246.22	Total	$ 1 140 246.22

KESWICK SAVINGS BANK.

JOHN PRICE, President. A. W. KADEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 123,345.57	Capital stock	$ 20,000.00
Gold coin	910.00	Due depositors	118,969 52
Silver coin	932.83	Due banks and others	.....
Legal tender	857 59	Surplus	.....
Credit subject to sight draft	5 605 03	Undivided profits	366.53
Overdrafts	3,485.03		
Real and personal property	4 200 00		
Total	$ 139,336 05	Total	$ 139,336.05

KALONA SAVINGS BANK.

B. F. ALLEN, President. WM. H. PALMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 161,892.95	Capital stock	$ 10 000 00
Gold coin	.....	Due depositors	237 611 06
Silver coin	273 20	Due banks and others	.....
Legal tender	4,[illegible]5) 94	Surplus	1 500.00
Credit subject to sight draft	48 210 84	Undivided profits	1,191 26
Overdrafts	3,253 84		
Real and personal property	32,120 55		
Total	$ 250 302.32	Total	$ 250 302.32

KINROSS SAVINGS BANK

JOHN F. HERR, President. JOHN M. VANKIRK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68 555.23	Capital stock	$ 10,000.00
Gold coin	362 50	Due depositors	79 677.25
Silver coin	371 00	Due banks and others	.....
Legal tender	3,950.43	Surplus	1,000.00
Credit subject to sight draft	14,139 29	Undivided profits	549.53
Overdrafts	1 936.75		
Real and personal property	3,612 29		
Total	$ 91 226.78	Total	$ 91,226 78

KIRKVILLE SAVINGS BANK.

W. B. BONNIFIELD JR., President. WM. ABBOTT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 7,101 17	Capital stock	$ 10,000 00
Gold coin	100 00	Due depositors	64,974.02
Silver coin	205 97	Due banks and others	....
Legal tender	1,002 00	Surplus	1,000.00
Credit subject to sight draft	6,471.93	Undivided profits	715.49
Overdrafts	186 69		
Real and personal property	1,621.75		
Total	$ 76,689.51	Total	$ 76 689 51

LINN COUNTY SAVINGS BANK, CENTER POINT.

L. GILCHRIST, President. H. F. PITNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 21,602 15	Capital stock	$ 20 000.00
Gold coin	960.00	Due depositors	45,262.74
Silver coin	670 00	Due banks and others	.....
Legal tender	3 288.35	Surplus	.....
Credit subject to sight draft	38,617.79	Undivided profits	969.78
Overdrafts	95.23		
Real and personal property	6,000.00		
Total	$ 66 233 52	Total	$ 66,232 52

LEHIGH VALLEY SAVINGS BANK, LEHIGH.

JOHN D. HAMILTON, President. B. O. DEBOIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 63,022 94	Capital stock	$ 20,000 00
Gold coin	95.00	Due depositors	56,401 82
Silver coin	453 65	Due banks and others	....
Legal tender	2,001.35	Surplus	800 00
Credit subject to sight draft	6,090 62	Undivided profits	1,010 09
Overdrafts	311.40		
Real and personal property	6,247 94		
Total	$ 78,211 91	Total	$ 78,211.91

LEE COUNTY SAVINGS BANK, FORT MADISON.

S. ATLEE, President. G. M. HANCHETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 374,172.06	Capital stock	$ 50,000 00
Gold coin	3,405 00	Due depositors	514,435.35
Silver coin	3 231.04	Due banks and others	...
Legal tender	10 423.25	Surplus	10 000.00
Credit subject to sight draf	127 372 78	Undivided profits	6,525.55
Overdrafts	1,983.18		
Real and personal property	60,363 62		
Total	$ 580 960.90	Total	$ 580 960.90

LOUISA COUNTY SAVINGS BANK, COLUMBUS JUNCTION.

E. G. COFFIN, President. E. R. LACEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 166,441.44	Capital stock	$ 20 000 00
Gold coin	.....	Due depositors	148,700 79
Silver coin		Due banks and others	...
Legal tender	3 500 00	Surplus	20,000 00
Credit subject to sight draft	18 311.73	Undivided profits	5,602 38
Overdrafts	.....		
Real and personal property	6,050 00		
Total	$ 194,303 17	Total	$ 194.303.17

LYONS SAVINGS BANK.

W. T. JOYCE, President. J. H. PETERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 719 793.00	Capital stock	$ 100,000 00
Gold coin	....	Due depositors	818 258 03
Silver coin	.. ....	Due banks and others	....
Legal tender	12,000.00	Surplus	....
Credit subject to sight draft	208 910 86	Undivided profits	33,045.83
Overdrafts	....		
Real and personal property	10 600.00		
Total	$ 951,303 86	Total	$ 951,303 86

LONE TREE SAVINGS BANK.

F. H. KIRCHNER Vice President. H. C. BUELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,270.49	Capital stock	$ 20,000 00
Gold coin	165 00	Due depositors	103,948.75
Silver coin	435 00	Due banks and others	136.00
Legal tender	3 019 57	Surplus	7 000 00
Credit subject to sight draft	31,533 54	Undivided profits	3,350 02
Overdrafts	2,671.17		
Real and personal property	2,340 00		
Total	$ 134,434.77	Total	$ 134.434.77

LARRABEE SAVINGS BANK,.

R. H. GRAY, President. F. A. GRAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54 555 27	Capital stock	$ 10 000.00
Gold coin	980 00	Due depositors	70,010 49
Silver coin	746 19	Due banks and others	1,750.00
Legal tender	1.367.84	Surplus	... .
Credit subject to sight draft	4,980 65	Undivided profits	325.8
Overdrafts	3 193 54		
Real and personal property	16 252 80		
Total	$ 82,086 29	Total	$ 82 086

LAMONT SAVINGS BANK.

E. H. HOYT, President.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 77,540.34	Capital stock	$ 15,000.00
Gold coin	655 00	Due depositors	124,242 65
Silver coin	520.00	Due banks and others	...
Legal tender	5,745.64	Surplus	2 300.00
Credit subject to sight draft	45.731.19	Undivided profits	140.55
Overdrafts	3,225.18		
Real and personal property	8,265.55		
Total	$ 141,683.20	Total	$ 141,683.20

LOWDEN SAVINGS BANK.

D. H. SNOKE, President. H. H. PETERSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 124 994 13	Capital stock	$ 25,000 00
Gold coin	480 00	Due depositors	127 386 10
Silver coin	1 079 37	Due banks and others	.....
Legal tender	6 509 00	Surplus	.....
Credit subject to sight draft	15 046 02	Undivided profits	358.57
Overdrafts	41 06		
Real and personal property	4,092 09		
Total	$ 152,744.67	Total	$ 152.744.67

LYTTON SAVINGS BANK.

H. H. FITCH, President. F. SCHUG, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bill receivable	$ 88.360 76	Capital stock	$ 10 0 0 00
Gold coin	.....	Due depositors	88 942.67
Silver coin	403.42	Due banks and others	.....
Legal tender	1 220 00	Surplus	.....
Credit subject to sight draft	13 244 89	Undivided profits	14,079.08
Overdrafts	7.124.40		
Real and personal property	2 668 28		
Total	$ 113,021.75	Total	$ 113,021.75

LeCLAIRE SAVINGS BANK.

C. S. SIMPSON, President. J. E. PARK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 98,596.02	Capital stock	$ 10 000.00
Gold coin	150 00	Due depositors	88,519.62
Silver coin	52.70	Due banks and others	.....
Legal tender	871.92	Surplus	2,200 00
Credit subject to sight draft	6,131 65	Undivided profits	1,073.46
Overdrafts	186 80		
Real and personal property	808.22		
Total	$ 101 793 09	Total	$ 101 793 09

LADORA SAVINGS BANK.

GEO E. MORSE, President. H. C. GATES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 176 094 64	Capital stock	$ 25 000.00
Gold coin	85 00	Due depositors	174 048.96
Silver coin	722.90	Due banks and others	.....
Legal tender	4 360 95	Surplus	.....
Credit subject to sight draft	18 954 98	Undivided profits	6,821 21
Overdrafts	4,776.70		
Real and personal property	875 00		
Total	$ 205 870 17	Total	$ 205 870.17

LIBERTYVILLE SAVINGS BANK.

MACE CLINKENBEARD, President. C. W. RIGGS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 77,574 24	Capital stock	$ 10 000.00
Gold coin	630 00	Due depositors	88,950 16
Silver coin	296.00	Due banks and others	8 00
Legal tender	1,746 01	Surplus	.....
Credit subject to sight draft	12,571 73	Undivided profits	3,751 81
Overdrafts	1,720.09		
Real and personal property	3,181.87		
Total	$ 97,709.97	Total	$ 97,709.97

LAUREL SAVINGS BANK.

F. L. MAYTAG, President. A. L. MOSER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30 996.95	Capital stock	$ 10,000 00
Gold coin	195 00	Due depositors	30 556.58
Silver coin	551 55	Due banks and others	.....
Legal tender	1 668.70	Surplus	123.38
Credit subject to sight draft	4 649 73	Undivided profits	257 79
Overdrafts	289.18		
Real and personal property	2 586 64		
Total	$ 40,937.75	Total	$ 40 937.75

LEMARS SAVINGS BANK.

FRED BECKER, President, F. H. BECKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 113,047 00	Capital stock	$ 25,000 00
Gold coin	1,094.00	Due depositors	136 887 83
Silver coin	1,068 72	Due banks and others	.....
Legal tender	4,398 12	Surplus	.....
Credit subject to sight draft.	20,061 99	Undivided profits	2,264.80
Overdrafts	4 581.80		
Real and personal property	19 900 00		
Total	$ 164,152.63	Total	$ 164,152.63

LAWTON SAVINGS BANK.

W. W. MCELRATH, President. H. I. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,304.51	Capital stock	$ 10,000 00
Gold coin	140.00	Due depositors	45,500.18
Silver coin	502.75	Due banks and others	.....
Legal tender	1,963 16	Surplus	....
Credit subject to sight draft.	7,087 93	Undivided profits	2.453.80
Overdrafts	955.23		
Real and personal property	2 000 40		
Total	$ 57 953 98	Total	$ 57,953.98

LANESBORO SAVINGS BANK.

EDWARD CAIN, President. A. O. WICK, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 40 704.88	Capital stock	$ 20,000 00
Gold coin	780 00	Due depositors	35.741 78
Silver coin	401 34	Due banks and others	
Legal tender	1.434 49	Surplus	
Credit subject to sight draft.	9,733 25	Undivided profits.	779 81
Overdrafts	813.77		
Real and personal property	2,623 86		
Total	$ 56 521.59	Total	$ 56 521 59

LUTHER SAVINGS BANK.

M. H. THATCHER, President. O. M. THATCHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,516.51	Capital stock	$ 10 000 00
Gold coin	30 00	Due depositors	42,123.16
Silver coin	213.19	Due banks and others	
Legal tender	860 00	Surplus	
Credit subject to sight draft	11.511.66	Undivided profits	768.78
Overdrafts	1,170.58		
Real and personal property	2,590.00		
Total	$ 52 891.94	Total	$ 52.891 94

LOHRVILLE SAVINGS BANK.

S. G. CRAWFORD, President. CHAS. ALLEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 106 466.96	Capital stock	$ 20,000.00
Gold coin	2.005 00	Due depositors	122,701 92
Silver coin	1,061.92	Due banks and others	
Legal tender	6 277.46	Surplus	
Credit subject to sight draft.	10 162.70	Undivided profits	117.22
Overdrafts	2,072.27		
Real and personal property	14 772 83		
Total	$ 142 819.14	Total	$ 142.819.14

LOCKRIDGE SAVINGS BANK.

JOHN HERON, President. RAY LINDERSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 36,810.84	Capital stock	$ 10,000 00
Gold coin	230 00	Due depositors	33 561 33
Silver coin	270 66	Due banks and others	
Legal tender	2 050 00	Surplus	1 000.00
Credit subject to sight draft.	1,571 50	Undivided profits	342.59
Overdrafts	1.157.73		
Real and personal property	2,613 19		
Total	$ 44 903.92	Total	$ 44 903 92

MALCOM SAVINGS BANK.

J. F. EISELE, President. C. O. BOWERS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 94 421.51	Capital stock	$ 25,000 00
Gold coin	625.00	Due depositors	104 415.36
Silver coin	158.00	Due banks and others	
Legal tender	2,461 69	Surplus	
Credit subject to sight draft	23 964 20	Undivided profits	776 21
Overdrafts	3 061.17		
Real and personal property	5 500 00		
Total	$ 130 191 57	Total	$ 130 191.57

MARNE SAVINGS BANK.

JAS. E. BRUCE, President. J. M. CARLSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45.291.72	Capital stock	$ 15,000.00
Gold coin	317.50	Due depositors	39 717.94
Silver coin	189.35	Due banks and others	
Legal tender	986 9.	Surplus	
Credit subject to sight draft	2.036.03	Undivided profits	339.82
Overdrafts	159 34		
Real and personal property	6,076.55		
Total	$ 55 057.76	Total	$ 55.057 76

MARENGO SAVINGS BANK.

J. O. ENGELBERT, President. M. F. COX, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 203 925.91	Capital stock	$ 30 000.00
Gold coin	....	Due depositors	195 808 26
Silver coin	832 03	Due banks and others	... ..
Legal tender	2 206 41	Surplus	.....
Credit subject to sight draft	8 123.65	Undivided profits	968 01
Overdrafts	1,779.67		
Real and personal property	14 900.00		
Total	$ 236 768.27	Total	$ 236,768 27

MUSCATINE SAVINGS BANK.

J. CARSKADDAN, President. R. K. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,357.511 43	Capital stock	$ 80 000 0
Gold coin	....	Due depositors	1,393 804 86
Silver coin	....	Due banks and others	39.00
Legal tender	28 262.91	Surplus	35 000 00
Credit subject to sight draft	145.215 92	Undivided profits	27,954.92
Overdrafts	....		
Real and personal property	5.687 31		
Total	$ 1.536.677.57	Total	$ 1,536 677 5

MARION SAVINGS BANK.

J. S. ALEXANDER, President. C. H. KURTZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 218 662 61	Capital stock	$ 30 000.00
Gold coin	4 500.00	Due depositors	222, 789 54
Silver coin	.....	Due banks and others	30.00
Legal tender	... ..	Surplus	..... .
Credit subject to sight draft	24,333.72	Undivided profits	1,957. 5
Overdrafts	762 34		
Real and personal property	6 518 38		
Total	$ 254 777.05	Total	$ 254 777.

MAPLE VALLEY SAVINGS BANK, BATTLE CREEK.

W. H. JAMES. President. H. J. SNOVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 180,971 20	Capital stock	$ 25 000.00
Gold coin	1,540.00	Due depositors	201 532.18
Silver coin	827.95	Due banks and others	
Legal tender	4 609.70	Surplus	25 000 00
Credit subject to sight draft	69 436 81	Undivided profits	9,819.43
Overdrafts	1,965 95		
Real and personal property	2 000 00		
Total	$ 261,351 61	Total	$ 261 351.61

MARQUARDT SAVINGS BANK, DES MOINES.

G. D. ELLYSON, President. A. N. ODENHEIMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 516 125.74	Capital stock	$ 50,000 00
Gold coin	5,195 00	Due depositors	601 514 89
Silver coin	1,126 00	Due banks and others	
Legal tender	19 530 5	Surplus	10,000.00
Credit subject to sight draft	103 372 50	Undivided profits	4,321.20
Overdrafts	1,569 49		
Real and personal property	18,916 80		
Total	$ 665,836 09	Total	$ 665,836 09

MARATHON SAVINGS BANK.

E. B. WELLS, President. W. W. BENNETT, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 129 305 93	Capital stock	$ 40,000 00
Gold coin	1,000 00	Due depositors	118,195.11
Silver coin	821 50	Due banks and others	5.000 00
Legal tender	3,222.80	Surplus	2 500 00
Credit subject to sight draft	21,512.19	Undivided profits	1,035 24
Overdrafts	4 867.93		
Real and personal property	6 000 00		
Total	$ 166 730.35	Total	$ 166 730 35

MONTEZUMA SAVINGS BANK.

J. W. CARR, President. A. C. MCGILL, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 247 971 78	Capital stock	$ 30 000 00
Gold coin	2 835.00	Due depositors.	282 949.08
Silver coin	488 95	Due banks and others	918.00
Legal tender	1,655 41	Surplus.	9,000 00
Credit subject to sight draft.	57 241 05	Undivided profits	278 41
Overdrafts	2 180 30		
Real and personal property	10 650 00		
Total	$ 323 035 49	Total	$ 323,035.49

MALLARD SAVINGS BANK.

H. B. RICHARDS, President. J. W. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 70,557 13	Capital stock	$ 10 000 00
Gold coin	460 00	Due depositors.	83 742.10
Silver coin	450.35	Due banks and others	.. ..
Legal tender	988 86	Surplus	1,512.00
Credit subject to sight draft	21,112.35	Undivided profits	640.75
Overdrafts	76 61		
Real and personal property	2 250 55		
Total	$ 95 895 85	Total	$ 95 895 85

MILFORD SAVINGS BANK.

MILTON S. DEWEY, President. H. S. ABBOTT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 46,461 12	Capital stock	$ 15 000.00
Gold coin.	1,105 00	Due depositors.	51,469.01
Silver coin	613.00	Due banks and others.	....
Legal tender.	2,379 48	Surplus	....
Credit subject to sight draft	8 812 93	Undivided profits	2,366,54
Overdrafts	618 50		
Real and personal property.	8,8 5 52		
Total	$ 68,835 55	Total	68,835 55

MAYNARD SAVINGS BANK.

W. B. BRATTIN, President. E. F. WARNKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 61,442 55	Capital stock	$ 18,000 00
Gold coin	1,460 00	Due depositors	80,132 61
Silver coin	530 50	Due banks and others.	
Legal tender	2,033 17	Surplus	
Credit subject to sight draft	28,313 32	Undivided profits	1,289.98
Overdrafts	167.21		
Real and personal property	2,445 84		
Total	$ 99,422 59	Total	$ 99 422.59

MASONVILLE SAVINGS BANK.

G. W. TAYLOR, President. J. W. TURLEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27,439 01	Capital stock	$ 10,000.00
Gold coin	100 00	Due depositors	27,821.18
Silver coin	120 63	Due banks and others,	
Legal tender	1 625.00	Surplus	
Credit subject to sight draft	6,010.75	Undivided profits	745 62
Overdrafts	294.10		
Real and personal property	2,946.81		
Total	$ 38,566 80	Total	$ 38,566 80

MOUNT STERLING SAVINGS BANK.

B. R. VALE, President. W. B. WELCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,577 65	Capital stock	$ 10,000 00
Gold coin	1,850.00	Due depositors.	66,247 78
Silver coin	74 50	Due banks and others	
Legal tender	2,758.35	Surplus	
Credit subject to sight draft	1 566 10	Undivided profits	4 859 71
Overdrafts	2,101 26		
Real and personal property	1,179 60		
Total	$ 81,107.49	Total	$ 81,107 49

MONTROSE SAVINGS BANK.

R. H. YOUNKIN, President. WM. COOK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48 413.00	Capital stock	$ 10 000 00
Gold coin	285.00	Due depositors	51,690.83
Silver coin	1,427 34	Due banks and others	....
Legal tender	2 571.00	Surplus	.....
Credit subject to sight draft	8,075 00	Undivided profits	1,981.10
Overdrafts	251.60		
Real and personal property	2 485.99		
Total	$ 63 611 93	Total	$ 63,611.93

MOULTON STATE SAVINGS BANK.

M. S. EDWARDS, President. A. H. COREY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 125 677 29	Capital stock	$ 30,000 00
Gold coin	182.50	Due depositors	111,373 33
Silver coin	1 142 36	Due banks and others	5,000 00
Legal tender	2,453.39	Surplus	.....
Credit subject to sight draft	3 544 62	Undivided profits	4,775.96
Overdrafts	1,748 17		
Real and personal property	16 350 95		
Total	$ 151 099.28	Total	$ 151 099.28

MECHANICSVILLE SAVINGS BANK.

H. P. STOFFEL, President. E. WEBBLES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 213 801.21	Capital stock	$ 25,000 00
Gold coin	1,215 00	Due depositors	230 584 29
Silver coin	594.56	Due banks and others	.....
Legal tender	5 325.02	Surplus	.....
Credit subject to sight draft	25 315 51	Undivided profits	3,439 76
Overdrafts	....		
Real and personal property	12,472.75		
Total	$ 259 024 05	Total	$ 259 024 05

McCAUSLAND SAVINGS BANK.

L. LITSCHER, President E. P. WINGERT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,051.42	Capital stock	$ 10,000.00
Gold coin	90.00	Due depositors	72,930.12
Silver coin	194 00	Due banks and others	
Legal tender	1.347.72	Surplus	
Credit subject to sight draft	6,617 05	Undivided profits	
Overdrafts	599.93		
Real and personal property	3,000 00		
Total	$ 82 930 12	Total	$ 82 930.12

MINGO TRUST AND SAVINGS BANK, MINGO.

F. R. WITMER, President. A. W. FREY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 52,146.51	Capital stock	$ 15,000.00
Gold coin	85 00	Due depositors	57 785 31
Silver coin	292 69	Due banks and others	
Legal tender	1 572 72	Surplus	
Credit subject to sight draft	16,134 92	Undivided profits	802,47
Overdrafts	2,010 94		
Real and personal property	1,325.00		
Total	$ 73,587 78	Total	$ 73,587 78

MECHANICS SAVINGS BANK, DES MOINES.

H. B. WYMAN, President. G. E. MACKINNON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 350,375 30	Capital stock	$ 50 000.00
Gold coin	285 00	Due depositors	435 248 20
Silver coin	4,675.00	Due banks and others	
Legal tender	11 478.71	Surplus	
Credit subject to sight draft	119 106.42	Undivided profits	3,846 11
Overdrafts	1,191 12		
Real and personal property	1,982 73		
Total	$ 489,094 31	Total	$ 489 094.31

McCLELLAND SAVINGS BANK.

WM. AREND, President. R. MAXFIELD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42 227.34	Capital stock	$ 10 000.00
Gold coin	345.00	Due depositors	61.168 18
Silver coin	491.49	Due banks and others	.....
Legal tender	1 862 00	Surplus	...
Credit subject to sight draft	25 096.53	Undivided profits	1,096 69
Overdrafts	45 35		
Real and personal property	2.197.16		
Total	$ 72 264.87	Total	$ 72 264.87

MONROE SAVINGS BANK.

J. W. LEGRAND SR., President. CHAS. T. SCHENCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 88 131 23	Capital stock	$ 10,000 00
Gold coin	1 000 00	Due depositors	83,867.42
Silver coin	....	Due banks and others	.....
Legal tender	.....	Surplus	.....
Credit subject to sight draft	5 312 22	Undivided profits	576.13
Overdrafts	.....		
Real and personal property	.....		
Total	$ 94,443 55	Total	$ 94 443 55

MELBOURNE SAVINGS BANK.

ARCHIBALD DEBUTTS, President. WALTER CANADAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 53,579 25	Capital stock	$ 11 000 00
Gold coin	160 00	Due depositors	62.204.62
Silver coin	285.09	Due banks and others	.....
Legal tender	2,543 86	Surplus	.....
Credit subject to sight draft	11.873 04	Undivided profits	379 90
Overdrafts	622 96		
Real and personal property	4,520 32		
Total	$ 73,584 52	Total	$ 73,584 52

MILES SAVINGS BANK.

F. M. MILES, President. V. LUND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59,146.87	Capital stock	$ 20,000.00
Gold coin	10.00	Due depositors	82,544 85
Silver coin	491.83	Due banks and others	.....
Legal tender	3,467.65	Surplus	.....
Credit subject to sight draft	29 607 86	Undivided profits	1,339.36
Overdrafts	6,680.00		
Real and personal property	4,500.00		
Total	$ 103.884 21	Total	$ 103,884 21

MINBURN SAVINGS BANK.

J. D. WHISENAND, President. A. F. MCQUIE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 72,789.56	Capital stock	$ 15,000 00
Gold coin	15.00	Due depositors	76,551,35
Silver coin	220 00	Due banks and others	.....
Legal tender	1 651 00	Surplus	383 24
Credit subject to sight draft	13,907.30	Undivided profits	618.17
Overdrafts	989 90		
Real and personal property	3,000.00		
Total	$ 92,552.76	Total	$ 92 552 76

MASSENA SAVINGS BANK.

JAS. E. BRUCE, President. W. H. FAULKNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43,419.36	Capital stock	$ 20.000.00
Gold coin	820 00	Due depositors	40 172 20
Silver coin	295.40	Due banks and others	.....
Legal tender	3 014 83	Surplus	.....
Credit subject to sight draft	7,359.61	Undivided profits	1,536.39
Overdrafts	4 650.90		
Real and personal property	2,148.54		
Total	$ 61,708 54	Total	$ 61 708.59

NORTH ENGLISH SAVINGS BANK.

J. W. ERWIN, President. E. D. BAIRD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 211 248.60	Capital stock	$ 26 000.00
Gold coin		Due depositors	195.507 26
Silver coin	1,269 84	Due banks and others	72.00
Legal tender	3,876 72	Surplus	
Credit subject to sight draft	9 005 12	Undivided profits	38,986.59
Overdrafts	1.765 69		
Real and personal property	3 400.00		
Total	$ 260,565.97	Total	$ 260 565.97

NEWTON SAVINGS BANK.

W. C. BERGMAN, President. R. L. ARNOLD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,123.44	Capital stock	$ 15,000.00
Gold coin		Due depositors	21,893.54
Silver coin		Due banks and others	102.81
Legal tender	1,000 00	Surplus	2,500.00
Credit subject to sight draft		Undivided profits	1,627 09
Over drafts			
Real and personal property			
Total	$ 41,123.44	Total	$ 41,123 44

NEWHALL SAVINGS BANK.

J. R. MILLER, President. LEWIS DEKLOTZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 125,416.06	Capital stock	$ 15,000.00
Gold coin	705 00	Due depositors	122,062.08
Silver coin	280.00	Due banks and others	
Legal tender	1,6 4.62	Surplus	9.500 00
Credit subject to sight draft	8,609.69	Undivided profits	1,680.32
Overdrafts	9 297.03		
Real and personal property	2,300.00		
Total	$ 148,212.40	Total	$ 148,242.40

NEW ALBIN SAVINGS BANK.

H. MARTIN, President. L. H. GAARDER, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 180 594 88	Capital stock	$ 15 000 00
Gold coin	2,095 00	Due depositors	228 401 40
Silver coin	800 50	Due banks and others	.....
Legal tender	3 516 58	Surplus	.....
Credit subject to sight draft	62 865 20	Undivided profits	14,023 74
Overdrafts	2,512.98		
Real and personal property	5 000.00		
Total	$ 257 425.14	Total	$ 257 425 14

NICHOLS SAVINGS BANK.

JOHN HOOLEY, President. W. S. BAKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79,216 57	Capital stock	$ 15.000 00
Gold coin	695.00	Due depositors	79 612.21
Silver coin	594 35	Due banks and others	105.03
Legal tender	1,679 84	Surplus	4.000 00
Credit subject to sight draft	9,873 27	Undivided profits	1,347.64
Overdrafts	3,532.35		
Real and personal property	4.483 50		
Total	$ 100,064.88	Total	$ 100,064.88

NORTH LIBERTY SAVINGS BANK.

R. H. WRAY, President. S. E. LEHNEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 138 957.74	Capital stock	$ 10 000.00
Gold coin	85 00	Due depositors	33,666.33
Silver coin	139.45	Due banks and others	.....
Legal tender	810 05	Surplus	.....
Credit subject to sight draft	1 473 99	Undivided profits	1,157.12
Overdrafts	2 434 77		
Real and personal property	922.45		
Total	$ 44 823 45	Total	$ 44.823.45

NEW VIRGINIA SAVINGS BANK.

ROBERT DAVIDSON, President. W. J. DAVIDSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 74 358.48	Capital stock	$ 20,000 00
Gold coin	1,090.00	Due depositors	75,585 39
Silver coin	503.75	Due banks and others	.....
Legal tender	1 324 27	Surplus	.....
Credit subject to sight draft	14 053 00	Undivided profits	3,098 88
Overdrafts	1 454.77		
Real and personal property	4 800 00		
Total	$ 97,584.27	Total	$ 97,584 27

NILES AND WATTERS SAVINGS BANK, ANAMOSA.

C. L. NILES, President. T. E. WATTERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 480 377 57	Capital stock	$ 50 000.00
Gold coin	3,445 00	Due depositors	560,425.42
Silver coin	6,868 52	Due banks and othe	.....
Legal tender	13 369 41	Surplus	15,000.00
Credit subject to sight draft	104 144.07	Undivided profits	6,038.80
Overdrafts	8,854 35		
Real and personal property	4 405 30		
Total	$ 621,464.22	Total	$ 621 464 22

NEW MARKET SAVINGS BANK.

H. E. TOMLINSON, President. CARRIE S. TOMLINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90 195 78	Capital stock	$ 30 000.00
Gold coin	845 00	Due depositors	80 756 42
Silver coin	121 85	Due banks and others	.....
Legal tender	2 860.00	Surplus	.....
Credit subject to sight draft	10 477.12	Undivided profits	246.08
Overdrafts	8 512 34		
Real and personal property	3 000 00		
Total	$ 111 002 40	Total	111 002.4

OTTUMWA SAVINGS BANK.

F. VONSCHRADER, President. B. P. BROWN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 721 018 88	Capital stock	$ 50 000.00
Gold coin	2 540 00	Due depositors	827,512.50
Silver coin	1.373.00	Due banks and others	...
Legal tender	18,108 49	Surplus	33.000.00
Credit subject to sight draft	168.948.69	Undivided profits	6,890 29
Overdrafts	969.76		
Real and personal property	4,444 11		
Total	$ 917 402 88	Total	$ 917,402 88

OSKALOOSA SAVINGS BANK.

B. C. BUXTON, President. M. J. CRUZEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 333,356 02	Capital stock	$ 30 000 00
Gold coin	3.275 00	Due depositors.	399,794.84
Silver coin	295 30	Due banks and others	.....
Legal tender	12,867 49	Surplus	.....
Credit subject to sight draft	52 145,95	Undivided profits	3,187.07
Overdrafts	1 892 15		
Real and personal property.	29,150 00		
Total	$ 432.981.91	Total	$ 432 981 91

OCHEYEDAN SAVINGS BANK.

W. M. SMITH. President. C. R. RICHARDS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 47,158.02	Capital stock	$ 25,000.00
Gold coin.	395 00	Due depositors	67,871 84
Silver coin	416 40	Due banks and others.	...
Legal tender	4 781 09	Surplus.	.....
Credit subject to sight draft	13,298 88	Undivided profits	722.10
Overdrafts	109.54		
Real and personal property.	27 435 04		
Total	$ 93,593 94	Total	$ 93 593.94

OAKVILLE STATE SAVINGS BANK.

C. R. WALKER, President. W. E. LYNN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,386 05	Capital stock	$ 25,000 00
Gold coin	20.00	Due depositors	67,720.89
Silver coin	552 00	Due banks and others	137 04
Legal tender	905.09	Surplus	500.00
Credit subject to sight draft	6 797 31	Undivided profits	1,569 79
Overdrafts	1,885 67		
Real and personal property	2 381.60		
Total	$ 94 927 72	Total	$ 94,927.72

OLDS SAVINGS BANK.

NELS PETERSON, President. F. A. MORGAN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 109 087.77	Capital stock	$ 12,000.00
Gold coin	80 00	Due depositors	112,853.49
Silver coin	966 81	Due banks and others	.....
Legal tender	2,078.80	Surplus	1,200 00
Credit subject to sight draft	13,939 88	Undivided profits	4,250 09
Overdrafts	32		
Real and personal property	4,200.00		
Total	$ 130 303 58	Total	$ 130,303 58

OXFORD JUNCTION SAVINGS BANK.

GEO. A. WOSOBA, President. F. H. SHIMANEK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,481 87	Capital stock	$ 15 000.00
Gold coin	450 00	Due depositors	122,940.50
Silver coin	213.85	Due banks and others	. .
Legal tender	2,572 29	Surplus	2,000.00
Credit subject to sight draft	12,802 59	Undivided profits	2,160.19
Overdrafts	747.25		
Real and personal property	6 832.84		
Total	$ 142,100 69	Total	$ 142 100.69

OLLIE SAVINGS BANK.

SOLOMON ANDREWS, President. J. N. STAHL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 38 109.92	Capital stock	$ 12,000.00
Gold coin	225.00	Due depositors	47,234.49
Silver coin	440.00	Due banks and others	.....
Legal tender	1.732 84	Surplus	.....
Credit subject to sight draft	15 138.13	Undivided profits	3, 92.29
Overdrafts	2,448.41		
Real and personal property	4.332 48		
Total	$ 62.426.78	Total	$ 62 426 78

ONSLOW SAVINGS BANK.

C. L. NILES, President. W. J. MCCREADY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 94,405.96	Capital stock	$ 10,000 00
Gold coin	70.00	Due depositors	121,442.81
Silver coin	660 00	Due banks and others	.....
Legal tender	3,819 12	Surplus	.....
Credit subject to sight draft	27,200 43	Undivided profits	3,684 81
Overdrafts	5,733 11		
Real and personal property	3,239.00		
Total.	$ 135,127.62	Total	$ 135,127.62

ORIENT SAVINGS BANK.

S. L. SHREVES, President. R. S. SHREVES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 15,199 04	Capital stock	$ 10,000.00
Gold coin	5.00	Due depositors	19,090.39
Silver coin	171.00	Due banks and others	.....
Legal tender	1,924.05	Surplus	.....
Credit subject to sight draft	7,892 81	Undivided profits	230.96
Overdrafts	2,883 40		
Real and personal property.	1,241 05		
Total.	$ 29,321.35	Total	$ 29,321.35

PEOPLES SAVINGS BANK, VINTON.

JOS. S. BUNDAKER, Vice-President. JOHN LORENZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 239,277.65	Capital stock	$ 50,000 00
Gold coin	5,575 00	Due depositors	272,904.52
Silver coin	2,719 68	Due banks and others	....
Legal tender	31,962.26	Surplus	20,000 00
Credit subject to sight draft	49,406 23	Undivided profits	3,748.68
Overdrafts	10 321 39		
Real and personal property	7 391 29		
Total	$ 346,653 50	Total	$ 346,653.50

PEOPLES SAVINGS BANK, SPENCER.

H. N. SMITH, President. CHAS. R HOWE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 139,201 37	Capital stock	$ 25,000 00
Gold coin	.....	Due depositors	164,269 56
Silver coin	79.30	Due banks and others	.
Legal tender	3,356 76	Surplus	5,000 00
Credit subject to sight draft	54 200.00	Undivided profits	3,190 70
Overdrafts	.....		
Real and personal property	622 83		
Total	$ 197,460 26	Total	$ 197,460.26

PEOPLES SAVINGS BANK, DES MOINES.

C. H. MARTIN, President. F. P. FLYNN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,282.974 95	Capital stock	$ 100 000 00
Gold coin	2 040 00	Due depositors	1,399,680 02
Silver coin	1 443 55	Due banks and others	16.00
Legal tender	49 339 71	Surplus	25 000.00
Credit subject to sight draft	228 012 35	Undivided profits	56,218 31
Overdrafts	11,584 77		
Real and personal property	5 500 00		
Total	$ 1,580 924 33	Total	$ 1,580,924 33

PEOPLES SAVINGS BANK, ALBIA.

L. S. COLLINS, President. B. P. CASTNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 268 938 94	Capital stock	30 000 00
Gold coin	38 617 50	Due depositors	436 179 70
Silver coin	2,878 55	Due banks and others	64.00
Legal tender	19 600 77	Surplus	20 000.00
Credit subject to sight draft	135.517 43	Undivided profits	441 97
Overdrafts	10,162 03		
Real and personal property	12,910 45		
Total	$ 486 685 67	Total	$ 486 685 67

PEOPLES SAVINGS BANK, WOODBINE.

F. J. PORTER, President. J. GIDDINGS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80,074 73	Capital stock	$ 25,000.00
Gold coin	....	Due depositors	62,490 11
Silver coin	.....	Due banks and others	.. ..
Legal tender	1,000 00	Surplus	.....
Credit subject to sight draft	5,819 06	Undivided profits	1,803.68
Overdrafts	.....		
Real and personal property	2,400 00		
Total	$ 89,293 79	Total	$ 89,293 79

PEOPLES SAVINGS BANK, DELMAR.

P. SCHOLLENBERGER, President. F. P. GOODJOHN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,282 72	Capital stock	$ 25 000 00
Gold coin	510 00	Due depositors	103 485.88
Silver coin	10> 95	Due banks and others	....
Legal tender	2 099.72	Surplus	....
Credit subject to sight draft	8,701 28	Undivided profits	1,012.54
Overdrafts	6,121.65		
Real and personal property	8,677.10		
Total	$ 129,498 42	Total	$ 129.498 42

PEOPLES SAVINGS BANK, CEDAR RAPIDS.

H. E. WITWER, President. JOHN BURIANEK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 438,746.77	Capital stock	$ 50,000.00
Gold coin	350 00	Due depositors	461,755.16
Silver coin	1,0[illegible]6.1[illegible]	Due banks and others	1,[illegible]0.31
Legal tender	8 506.2[illegible]	Surplus	18,000.
Credit subject to sight draft	89,490 3[illegible]	Undivided profits	11,085.28
Overdrafts	1,449.01		
Real and personal property	2,672.20		
Total	$ 542,220.73	Total	$ 542,220.73

PEOPLES SAVINGS BANK, ST. BENEDICT.

MARTIN RAHM, President. LEO. J. WEGMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 33 829.96	Capital stock	$ 10 000 00
Gold coin	360 00	Due depositors	32 671.[illegible]
Silver coin	141 10	Due banks and others	.....
Legal tender	753 38	Surplus	.....
Credit subject to sight draft	5 172.82	Undivided profits	10.82
Overdrafts	25.43		
Real and personal property	2,400.00		
Total	$ 42 682 69	Total	$ 42 682 6[illegible]

PEOPLES SAVINGS BANK, GRAND MOUND.

GEORGE JORDAN, President. J. W. REIHMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 276.017.17	Capital stock	$ 15 000 00
Gold coin	550.00	Due depositors	276,258 20
Silver coin	306 00	Due banks and others	.....
Legal tender	2,593.46	Surplus	2 000 00
Credit subject to sight draft	19,348.47	Undivided profits	9 816 37
Overdrafts	....		
Real and personal property	4,259.4[illegible]		
Total	$ 303,074.5[illegible]	Total	303,074.57

PEOPLES SAVINGS BANK, NEVADA.

R. A FRAZIER, President. H. B. CRADDICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 85 250 02	Capital stock	$ 25,000 00
Gold coin	27 50	Due depositors	97 385.18
Silver coin	388 80	Due banks and others	.....
Legal tender	279 62	Surplus	.....
Credit subject to sight draft	16 817 54	Undivided profits	.....
Overdrafts	2 821 70		
Real and personal property	16 800.00		
Total	$ 122 385.18	Total	$ 122 385.18

PEOPLES SAVINGS BANK, DELTA.

J. P. RANDALL, President. GEO F. MCCARTY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 73 446.03	Capital stock	$ 15,000 00
Gold coin	1 055 00	Due depositors	80 120 63
Silver coin	377.75	Due banks and others	.....
Legal tender	3,426 88	Surplus	.....
Credit subject to sight draft	12,829 43	Undivided profits	1,059 02
Overdrafts	114 56		
Real and personal property	,925.00		
Total	$ 96 179 65	Total	$ 96,179.65

POLK CITY SAVINGS BANK.

JOHN HARMON, President. P. MCKINNON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 36,468 62	Capital stock	$ 10,000.00
Gold coin	147 50	Due depositors	47 996 16
Silver coin	150 36	Due banks and others	.....
Legal tender	1,195.00	Surplus	.....
Credit subject to sight draft	19,934 40	Undivided profits	1,029 72
Overdrafts	.....		
Real and personal property,	1,150 00		
Total	$ 59.025 88	Total	$ 59 025 88

PARNELL SAVINGS BANK.

M. DWYER, President. F. V. MULLIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 92,567.25	Capital stock	$ 25,000 00
Gold coin	1,185.00	Due depositors	93,237.32
Silver coin	330 96	Due banks and others	....
Legal tender	1 972.09	Surplus	....
Credit subject to sight draft	17,162.69	Undivided profits	2,247.37
Overdrafts	3 087.15		
Real and personal property	4,279.55		
Total	$ 120,584.68	Total	$ 120,584 68

PLOVER SAVINGS BANK.

W. D. MCEWEN, Vice-President. JOS. MCEWEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48,299 00	Capital stock	$ 10.000 00
Gold coin	350 00	Due depositors.	54.367 19
Silver coin	532 75	Due banks and others.	....
Legal tender	2 318.39	Surplus	....
Credit subject to sight draft	16 976.47	Undivided profits	6,652.75
Overdrafts	1,723 33		
Real and personal property.	1,000 00		
Total	$ 71 019 94	Total	$ 71 019 94

PANORA SAVINGS BANK.

S. C. CULBERTSON, President.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 4 673 53	Capital stock	$ 20.000 00
Gold coin	....	Due depositors	.... ..
Silver coin	....	Due banks and others.	....
Legal tender	62 90	Surplus.	....
Credit subject to sight draft	14 714.62	Undivided profits.	495.97
Overdrafts	....		
Real and personal property	1,044 92		
Total	$ 20 495.97	Total.	$ 20 495 97

PROVIDENT SAVINGS BANK, ESTHERVILLE.

E. B. SOPER, President. JNO. P. KIRBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59,399.25	Capital stock	$ 10 000 00
Gold coin	.....	Due depositors	53 054.52
Silver coin	28 22	Due banks and others	.....
Legal tender	410 0'	Surplus	.....
Credit subject to sight draf	4,256 39	Undivided profits	1,039.34
Overdrafts	.....		
Real and personal property	.....		
Total	$ 64,093 86	Total	$ 64 093.86

PRESCOTT STATE SAVINGS BANK.

F. A. OUTHIER, Vice-President. B. NEWCOMB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 87,115.40	Capital stock	$ 10.000.00
Gold coin	190 00	Due depositors	91 989.75
Silver coin	775 46	Due banks and others	.....
Legal tender	3.765 90	Surplus	1,456.11
Credit subject to sight draft	8 0~7.19	Undivided profits	2,749.41
Overdrafts	3,149.59		
Real and personal property.	3 111 73		
Total.	$ 106 195 27	Total	$ 106 195.27

PEOPLES TRUST AND SAVINGS BANK, CLINTON.

G. E. LAMB, President. C. B. MILLS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable.	$ 4 068,043 45	Capital stock	$ 300.000 00
Gold coin	21,060 00	Due depositors	4 036 046 27
Silver coin	13.367.50	Due banks and others	..
Legal tender	76 591 84	Surplus	180 000.00
Credit subject to sight draft	386,708.30	Undivided profits	87,662.66
Overdrafts	17,937.84		
Real and personal property.	.....		
Total	$ 4,603,708 93	Total	$ 4,603 708 93

PRIMGHAR SAVINGS BANK.

WILLIAM BRIGGS, President. D. H. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,122 36	Capital stock	$ 30,000 00
Gold coin	1,000.00	Due depositors	93 350 30
Silver coin	500 00	Due banks and others	
Legal tender	3,070 83	Surplus	
Credit subject to sight draft	22 447.77	Undivided profits	3,987 57
Overdrafts	1,196.91		
Real and personal property	5,000.00		
Total	$ 127,337 87	Total	$ 127 337 87

PLAINFIELD SAVINGS BANK.

J. A. COUSINS, President. W. W. TAYLOR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 65,973 63	Capital stock	$ 15 000 00
Gold coin	430 00	Due depositors	61,728 57
Silver coin	875 20	Due banks and others	
Legal tender	2,319 3.	Surplus	
Credit subject to sight draft	7,274 27	Undivided profits	4,884 97
Overdrafts	881.10		
Real and personal property	3,860.00		
Total	$ 81,613 54	Total	$ 81 613.54

PERRY SAVINGS AND EXCHANGE BANK.

ALLEN BREED, President. H. J. HOLMES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 111,128 03	Capital stock	$ 50,000 00
Gold coin	1,365.00	Due depositors	129,395 11
Silver coin	1,307 00	Due banks and others	
Legal te der	511 30	Surplus	
Credit subject to sight draft	38 675 55	Undivided profits	690 80
Overdrafts	6,340 86		
Real and personal property	20,698 17		
Total	$ 180 085 91	Total	$ 180 085.91

PEOPLES TRUST AND SAVINGS BANK, COLFAX.

ABNER FRY, President. P. E. JOHANNSEN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 57,498.69	Capital stock	$ 25,000.00
Gold coin	6 590.00	Due depositors	56,097 26
Silver coin	1,442.57	Due banks and others	276 18
Legal tender	2 350 44	Surplus	.....
Credit subject to sight draft	1 822 37	Undivided profits	56 91
Overdrafts	545 29		
Real and personal property	11,191.00		
Total	$ 81,430.35	Total	$ 81.430.35

POWESHIEK COUNTY SAVINGS BANK, BROOKLYN.

O F. DORRANCE, President. T. E. RODERICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 143 205.98	Capital stock	$ 40 000 00
Gold coin	4,475.00	Due depositors	131,861 40
Silver coin	1,305 54	Due banks and others	.....
Legal tender	2 409.45	Surplus	1 000.00
Credit subject to sight draft	17 556.77	Undivided profits	3,985 03
Overdrafts	2,517 69		
Real and personal property	5,376.00		
Total	$ 176,846.43	Total	$ 176,846 43

PRINCETON SAVINGS BANK,

THOS. J. WILCOX, President. B. S. MCCULLY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,766 04	Capital stock	$ 10,000.00
Gold coin	50 00	Due depositors	36,301 42
Silver coin	85 00	Due banks and others	.....
Legal tender	199 18	Surplus	.....
Credit subject to sight draft	3,176 58	Undivided profits	334 19
Overdrafts	1,438.60		
Real and personal property	920 21		
Total	$ 46,635.61	Total	$ 46,635.61

PRAIRIEBURG SAVINGS BANK.

C. L. NILES, President. F. J. CUNNINGHAM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,251 41	Capital stock	$ 20 000 00
Gold coin	35 00	Due depositors	62,776 59
Silver coin	659.52	Due banks and others	
Legal tender	1,794.00	Surplus	
Credit subject to sight draft	10 287.68	Undivided profits	
Overdrafts	378 96		
Real and personal property	4,670 00		
Total	$ 82,776 59	Total	$ 82,776.59

PISGAH SAVINGS BANK.

H. M. SOSTWICK, President. H. D. SILSBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 23,673 38	Capital stock	$ 15,000 00
Gold coin	440 00	Due depositors	50,140.63
Silver coin	322.60	Due banks and others	
Legal tender	2,257 25	Surplus	
Credit subject to sight draft	17,226.86	Undivided profits	825.12
Overdrafts	35 66		
Real and personal property	2,000 00		
Total	$ 65,965 75	Total	$ 65,965 75

PEOPLES SAVINGS BANK, MARENGO.

ARTHUR M. VETTE, President. J. ERVIN EVANS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bill receivable	$ 105,401.15	Capital stock	$ 25,000 00
Gold coin	1,135 00	Due depositors	108,229.05
Silver coin	1,233.50	Due banks and others	
Legal tender	4,528 99	Surplus	
Credit subject to sight draft	17,502 90	Undivided profits	
Overdrafts	631.30		
Real and personal property	2,796 21		
Total	$ 133,229.05	Total	$ 133,229.05

PEOPLES SAVINGS BANK, DALLAS.

O. L. WEBSTER, President. ADDA S. SUMNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,623 55	Capital stock	$ 20,000 00
Gold coin	45 00	Due depositors	19,373.63
Silver coin	263.25	Due banks and others	.....
Legal tender	2,117.84	Surplus	.....
Credit subject to sight draft	3,590 56	Undivided profits	185 65
Overdrafts.	639 28		
Real and personal property	1,180.00		
Total	$ 39,559 48	Total	$ 39 559 48

PEOPLES SAVINGS BANK, PERRY.

JOHN P. O'MALLY, President. JNO. CARMODY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,991.54	Capital stock	$ 25,000.00
Gold coin	150.00	Due depositors	37,667.09
Silver coin	1 088.00	Due banks and others	.....
Legal tender	3 542.90	Surplus	.....
Credit subject to sight draft	4 757.43	Undivided profits	.....
Overdrafts	1.756 22		
Real and personal property	1,381.00		
Total	$ 62.667.09	Total	$ 62 667 09

PEOPLES STATE SAVINGS BANK, BAXTER.

J M. FISH, President. L. E. FOWLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 15 651 23	Capital stock	$ 11,000.00
Gold coin	700.00	Due depositors	15,748 58
Silver coin	494 82	Due banks and others	.....
Legal tender	805.00	Surplus	.....
Credit subject to sight draft	7,064 25	Undivided profits	249.47
Overdrafts	1,582.75		
Real and personal property	700.00		
Total	$ 26 998 05	Total	$ 26,998.05

ROSE HILL SAVINGS BANK.

ROBERT BASS, President. J. R. BUSBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,307.94	Capital stock	$ 15 000.00
Gold coin	1,100 00	Due depositors	101 027.58
Silver coin	1,058.50	Due banks and others	
Legal tender	1,941.24	Surplus	4,000 00
Credit subject to sight draft	27,237 92	Undivided profits	2,196.90
Overdrafts	628.87		
Real and personal property	250 00		
Total	$ 122,224.48	Total	$ 122 224.48

RIVERSIDE SAVINGS BANK.

D. A. FESLER, President. A. E. FORD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 92,052.36	Capital stock	$ 10.000.00
Gold coin	1.000.00	Due depositors	92,317.72
Silver coin	572.45	Due banks and others	
Legal tender	3 955 85	Surplus	
Credit subject to sight draft	6 099.82	Undivided profits	5,073.77
Overdrafts	1,311 01		
Real and personal property	2,400.00		
Total	$ 107.391.49	Total	$ 107,391.49

REDFIELD SAVINGS BANK.

W. D. SCOTT, President. J. J. MAHONEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 50,939 72	Capital stock	$ 10,000.00
Gold coin		Due depositors	48 307.12
Silver coin	30.92	Due banks and others	63.00
Legal tender	1,730.00	Surplus	
Credit subject to sight draft	2,422.14	Undivided profits	659.87
Overdrafts	3,1[illegible]1.61		
Real and personal property	725.60		
Total	$ 59.029 99	Total	$ 59,029.99

RINGGOLD COUNTY SAVINGS BANK, KELLERTON.

W. H. MERRITT, President. G. W. BLAIR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59,578.03	Capital stock	$ 10,000.00
Gold coin	.....	Due depositors	68,440.69
Silver coin	690.70	Due banks and others	.....
Legal tender	665.11	Surplus	..
Credit subject to sight draft	14,391.36	Undivided profits	3,021 82
Overdraft	1.137.31		
Real and personal property	5,000.00		
Total	$ 81,462.51	Total	$ 81,462.51

RUTLAND SAVINGS BANK.

ALBERT HAMERSON, President. S. O. ROSSING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,121 01	Capital stock	$ 10,000.00
Gold coin	80.00	Due depositors	74,901.47
Silver coin	420.21	Due banks and others	....
Legal tender	1,963.77	Surplus	1 000.00
Credit subject to sight draft	36,517.14	Undivided profits	1,000.50
Overdrafts	437.24		
Real and personal property	2,362.60		
Total	$ 86,901.97	Total	$ 86,901.97

ROCKWELL CITY SAVINGS BANK.

GEO. R. ALLISON, President. J. F. HUTCHISON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 76 201.20	Capital stock	$ 25,000.00
Gold coin	1.550.00	Due depositors	83,987.79
Silver coin	300.05	Due banks and others.	.....
Legal tender	3,5.7.06	Surplus	500.00
Credit subject to sight draft	12,046.25	Undivided profits	1,174.03
Overdrafts	317.26		
Real and personal property	16,700.00		
Total	$ 110 661.82	Total	$ 110,661.82

READLYN SAVINGS BANK.

H. W. MEYERHOFF, President. J. W. HOUGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,545.02	Capital stock	$ 10,000.00
Gold coin	1,520.00	Due depositors	54,[illegible]
Silver coin	123.65	Due banks and others	[illegible]
Legal tender	[illegible].78	Surplus	[illegible]
Credit subject to sight draft	7,[illegible]	Undivided profits	[illegible]
Overdrafts	1,160.75		
Real and personal property	4,220.00		
Total	$ 68,166.06	Total	$ 68,166.06

ROME SAVINGS BANK.

ROBT. S. GILLES, President. H. E. WALKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 26,886.79	Capital stock	$ 12,[illegible]
Gold coin	100.00	Due depositors	22,771.61
Silver coin	94.45	Due banks and others	.....
Legal tender	928.58	Surplus	.....
Credit subject to sight draft	3,980.59	Undivided profits	[illegible]
Overdrafts	220.68		
Real and personal property	3,191.12		
Total	$ 35,373.21	Total	$ 35,373.21

RIPPEY SAVINGS BANK.

C. H. SUYDAM, President. E. E. ROBINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 28,898.80	Capital stock	$ 10,000.00
Gold coin	140.00	Due depositors	25,[illegible]
Silver coin	387.19	Due banks and others	.....
Legal tender	1,253.78	Surplus	.....
Credit subject to sight draft	1,574.09	Undivided profits	[illegible]
Overdrafts	588.98		
Real and personal property	3,120.61		
Total	$ 35,463.45	Total	$ 35,463.45

REASNOR SAVINGS BANK.

H. B. ALPERS, President. W. A. WILLIAMSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 57,316.68	Capital stock	$ 10,000.00
Gold coin	135.00	Due depositors	52,519.66
Silver coin	515.50	Due banks and others	.....
Legal tender	1,604.09	Surplus	.....
Credit subject to sight draft	1,690.94	Undivided profits	60.09
Overdrafts	216.92		
Real and personal property	1,100.00		
Total	$ 62,579.15	Total	$ 62,579.15

RALSTON SAVINGS BANK.

WARREN GARDT, President. GEO. W. WOOD, JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,277.13	Capital stock	$ 10,000.00
Gold coin	330.00	Due depositors	45,579.31
Silver coin	700.00	Due banks and others	.....
Legal tender	1,668.95	Surplus	.....
Credit subject to sight draft	8,774.96	Undivided profits	126.16
Overdrafts	1,014.68		
Real and personal property	2,939.75		
Total	$ 55,705.47	Total	$ 55,705.47

STOCKPORT SAVINGS BANK.

PETER NELSON, President. O. W. ALLEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,083.55	Capital stock	$ 15,000.00
Gold coin	1,362.50	Due depositors	81,574.56
Silver coin	288.51	Due banks and others	.....
Legal tender	1,892.51	Surplus	.....
Credit subject to sight draft	13,297.56	Undivided profits	2,647.58
Overdrafts	498.84		
Real and personal property	3,798.67		
Total	$ 99,222.14	Total	$ 99,222.14

SECURITY SAVINGS BANK, WATERLOO.

J. T. COOLIDGE, President. E. COOLIDGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 239,510 76	Capital stock	$ 50,000.00
Gold coin	1,020 00	Due depositors	259,936 88
Silver coin	673.00	Due banks and others	.....
Legal tender	4,217 81	Surplus	10,000.00
Credit subject to sight draft	65,123 16	Undivided profits	6,914.12
Overdrafts	472.60		
Real and personal property	15,833.67		
Total	$ 326,851 00	Total	$ 326,851.00

SECURITY SAVINGS BANK, ALBERT CITY.

GEO. R. ANDERSON, President. C. E. LARSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89 174.60	Capital stock	$ 30,000.00
Gold coin	1 070 00	Due depositors	89,946.11
Silver coin	1,237.00	Due banks and others	5,000.00
Legal tender	2,984 60	Surplus	.....
Credit subject to sight draft	25,876 50	Undivided profits	735 99
Overdrafts	98 90		
Real and personal property	5,240 00		
Total	$ 125,682.10	Total	$ 125,682.10

SECURITY SAVINGS BANK, CEDAR RAPIDS.

G. F. VAN VECHTEN, President. E. M. SCOTT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 1,249,122 33	Capital stock	$ 100,000 00
Gold coin	4,325 00	Due depositors	1,391 985.42
Silver coin	842.70	Due banks and others	16 064.00
Legal tender	16,409 05	Surplus	50,000.00
Credit subject to sight draft	265,802.17	Undivided profits	15,701.83
Overdrafts	.....		
Real and personal property	37,250.00		
Total	$ 1,573 751.25	Total	1,573,751.25

SECURITY SAVINGS BANK. BOONE.

S. L. MOORE, President. JOHN F. HERMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 228 566.33	Capital stock	$ 50 000.00
Gold coin	2,425 00	Due depositors	223,714 50
Silver coin	1,676.33	Due banks and others	...
Legal tender	3,987 64	Surplus	.
Credit subject to sight draft.	42,740.09	Undivided profits	8,459 76
Overdrafts	963.87		
Real and personal property..	1,815.00		
Total	$ 282,174.26	Total	$ 282,174.26

SECURITY SAVINGS BANK, WELLMAN.

W. I. HAMILTON, President. M. C. STRUBLE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 171,603.68	Capital stock	$ 25,000.00
Gold coin	2,500.00	Due depositors	203,355 67
Silver coin	967.73	Due banks and others	....
Legal tender	2,679.55	Surplus	2,250.00
Credit subject to sight draft.	33 172.09	Undivided profits	1,303.05
Overdrafts	6,917 61		
Real and personal property..	14 068.00		
Total	$ 231 908 7.	Tota	$ 231,908.72

SECURITY SAVINGS BANK, EAGLE GROVE.

J. H. HOWELL, President. S. A. BARNES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 81,310 27	Capital stock	$ 15,000.00
Gold coin	2,900.00	Due depositors	104 953 78
Silver coin	1,316.00	Due banks and others	...
Legal tender	2.932.6.	Surplus	5,500.00
Credit subject to sight draft.	33,324.23	Undivided profits	1,571.08
Overdrafts	341.74		
Real and personal property	4,900 00		
Total	$ 127,024.86	Total	$ 127,024.86

SECURITY SAVINGS BANK, LITTLE ROCK.

ALFRED MORTON, President. O. A. MORSE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 44,849.75	Capital stock	$ 10 000 00
Gold coin	630.00	Due depositors	45,140 05
Silver coin	249 00	Due banks and others	.....
Legal tender	1,347.75	Surplus	.....
Credit subject to sight draft	6,987 91	Undivided profits	1,505 45
Overdrafts	344 69		
Real and personal property	2,236 40		
Total	$ 56,645 50	Total	$ 56,645 50

SECURITY SAVINGS BANK, DAVENPORT.

C. J. RUYMANN, President. OTTO ECKHARDT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 195 159.19	Capital stock	$ 50 000.00
Gold coin	790.00	Due depositors	206,501 68
Silver coin	870 60	Due banks and others	.....
Legal tender	3 828.37	Surplus	.....
Credit subject to sight draft	17 943.9	Undivided profits	3,507 55
Overdrafts	417 1.		
Real and personal property	41,000 00		
Total	$ 260 009.23	Total	$ 260 009.23

SCOTT COUNTY SAVINGS BANK, DAVENPORT.

I. H. SEARS, President. J. H. HASS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 4,074.525.85	Capital stock	$ 230 000 00
Gold coin	7,305 00	Due depositors	4,112 678 58
Silver coin	1,399 00	Due banks and others	365.00
Legal tender	21 060.34	Surplus	150,000 00
Credit subject to sight draft	472.307 82	Undivided profits	64,274 47
Overdrafts	720 05		
Real and personal property	...		
Total	$ 4,577,318 05	Total	4,577,318 05

STATE SAVINGS BANK, COUNCIL BLUFFS.

THOS. B. LACEY, President. JOHN BENNETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 511 933 94	Capital stock	$ 50 000.00
Gold coin	1,825 00	Due depositors	547 987.98
Silver coin	588 53	Due banks and others	.....
Legal tender	3,442.46	Surplus	25,000 00
Credit subject to sight draft	111.672.28	Undivided profits	9,405 12
Overdrafts	.....		
Real and personal property	2,930 89		
Total	$ 632 393.10	Total	$ 632,393.10

STATE SAVINGS BANK, DES MOINES.

M. STRAUSS, President. GEO. E. PEARSALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 880.556 37	Capital stock	$ 50 000 00
Gold coin	155.00	Due depositors	976 965 20
Silver coin	460.56	Due banks and others	6 500.00
Legal tender	4.199 22	Surplus	15.000.00
Credit subject to sight draft.	146,016 27	Undivided profits	3,341.53
Overdrafts	4 11		
Real and personal property	20 415.20		
Total	$ 1,051 806.73	Total	$ 1,051 806 73

STATE SAVINGS BANK, CHARITON.

J. A. MCKLVEEN, President. JOHN CULBERTSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 157.800 26	Capital stock	$ 15 000 00
Gold coin	1 210 00	Due depositors	174 131 96
Silver coin	252 35	Due banks and others	....
Legal tender	2,028 86	Surplus	5 000 00
Credit subject to sight draft	37.088.16	Undivided profits	4,893.02
Overdrafts	300 00		
Real and personal property	345 35		
Total	$ 199 024 98	Total	$ 199,024.98

STATE SAVINGS BANK, LOGAN.

CHAS. F. LUCE, President. W. H. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 243 858 07	Capital stock	$ 50 000 00
Gold coin	915 00	Due depositors	256 942.63
Silver coin	629 17	Due banks and others	.....
Legal tender	4 803 30	Surplus	7,500.00
Credit subject to sight draft	48,955 19	Undivided profits	9.318 47
Overdrafts	7,121.58		
Real and personal property	17,448 79		
Total	$ 323 761 10	Total	$ 323,761.10

STATE SAVINGS BANK, GOODEL.

G. W. BUTTS, President. E. J. BAUMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 38,617.06	Capital stock	$ 10,000 00
Gold coin	145 00	Due depositors	59,670.36
Silver coin	335.10	Due banks and others	.....
Legal tender	1 383 23	Surplus	.....
Credit subject to sight draft	26,683 14	Undivided profits	2,473.24
Overdrafts	342 92		
Real and personal property	4,637 15		
Total	$ 72 143 60	Total	$ 72,143.60

STATE SAVINGS BANK, ROLFE.

W. D. MCEWEN, President. C. E. FRASER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 160 329 35	Capital stock	$ 30.000 00
Gold coin	1,150.0[illegible]	Due depositors	147,578.39
Silver coin	1 74[illegible].15	Due banks and others	.....
Legal tender	2 482.38	Surplus	.....
Credit subject to sight draf	14,253.47	Undivided profits	10,693.53
Overdrafts	1,689 12		
Real and personal proper[illegible]	6 615.4[illegible]		
Total	188 271 92	Total	188,271.92

STATE SAVINGS BANK, MONROE.

W. H. SHAW, President. W. M. LIVINGSTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 128 816 33	Capital stock	$ 17.000 00
Gold coin	1 105 00	Due depositors	118 581.79
Silver coin	1,052 50	Due banks and others	5 000.00
Legal tender	3 872.81	Surplus	
Credit subject to sight draft	10 602.92	Undivided profits	14,793 52
Overdrafts	1,625 75		
Real and personal property	8,300.00		
Total	$ 155 375 31	Total	$ 155 375 31

STATE SAVINGS BANK, GRAND RIVER.

A. L. ACKERLY, President. J. C. BROTHERS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 73 797.65	Capi al stock	$ 20,000 00
Gold coin	370 00	Due depositors.	77 089 36
Silver coin	653 50	Due banks and others.	25.84
Le al tender	3,970 60	Surplus	
Credit subject to sight draft.	7,648.20	Undivided profits	1,052.58
Overdrafts	7,228.83		
Real and personal property.	4,500.00		
Total	$ 98 168 78	Total	$ 98,168.78

STATE SAVINGS BANK, MISSOURI VALLEY.

W. A. SMITH, President. W. J. BURKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 176,881 47	Capital stock.	$ 50 000 00
Gold coin	1,555.00	Due depositors	185,217.08
Silver coin	330 55	Due banks and others.	
Legal tender	10 511.28	Surplus	
Credit subject to sight draft.	20,327.3[illegible]	Undivided profits	1,942 80
Overdrafts	12,024 2[illegible]		
Real and personal property.	15,500.0[illegible]		
Total	$ 237,159 8[illegible]	Total	$ 237 159 88

STATE SAVINGS BANK, LAMONI.

WM. ANDERSON, President. W. C. HOPKINS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 243,205.59	Capital stock	$ 20,000 00
Gold coin	830.00	Due depositors	250 132.97
Silver coin	676.05	Due banks and others	.....
Legal tender	1 764.21	Surplus	.....
Credit subject to sight draft	28,577.43	Undivided profits	3,534 22
Overdrafts	2,618.9[illegible]		
Real and personal property	6,000.00		
Total	$ 283,667.19	Total	$ 283,667 19

STATE SAVINGS BANK, GALT.

M. A. MICHELSON, President. P. A. AKEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 35,661 94	Capital stock	$ 12,500.00
Gold coin	.....	Due depositors	44,128 21
Silver coin	194.89	Due banks and others	.....
Legal tender	461 94	Surplus	.....
Credit subject to sight draft	16.100.91	Undivided profits	2,966.30
Overdrafts	2,811.38		
Real and personal property	4,363.45		
Total	$ 59,594.51	Total	$ 59,594.51

STATE SAVINGS BANK, KANAWHA.

J. E. WICHMAN, President. F. L. BUSH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 64,813.86	Capital stock	$ 15,000.00
Gold coin	605 00	Due depositors	61,334.20
Silver coin	405 64	Due banks and others	5,020.00
Legal tender	1,547.50	Surplus	.....
Credit subject to sight draft	12,057.88	Undivided profits	3,333.54
Overdrafts	829 91		
Real and personal property	4,407 63		
Total	$ 85,687.44	Total	$ 85,687.44

STATE SAVINGS BANK, KNIERIM.

J. O CHENEY, President. W. E. CLAGG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48 762 14	Capital stock	$ 10 000.00
Gold coin	470.00	Due depositors	51,788.71
Silver coin	460 64	Due banks and others	.....
Legal tender	1,351 86	Surplus	3,000.00
Credit subject to sight draft.	12,640.53	Undivided profits	808.32
Overdrafts	92 48		
Real and personal property.	1,789 36		
Total	$ 65,597 02	Total	$ 65,597.03

STATE SAVINGS BANK, ZEARING.

A. H. GRIMM, President. J. S. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	65,077.77	Capital stock	$ 25,000.00
Gold coin	305 00	Due depositors	69.356 51
Silver coin	13 18	Due banks and others	.....
Legal tender	1,683 97	Surplus	.....
Credit subject to sight draft	20,901.45	Undivided profits	2 145.53
Overdrafts	1,958 74		
Real and personal property.	6,561.93		
Total	$ 96 502.04	Total	$ 96 502.04

STATE SAVINGS BANK, BAXTER.

FRED HAGER, President R. L. ARNOLD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 178,725.37	Capital stock	$ 30 000 00
Gold coin	2,235.00	Due depositors	216 035 37
Silver coin	1,158 50	Due banks and others	....
Legal tender	2,733 48	Surplu	2,000.00
Credit subject to sight draft.	55,532.79	Undivided profits	1,435.01
Overdrafts	1,695.24		
Real and personal property.	7 400 00		
Total	$ 249,470.38	Total	$ 249,470.38

STATE SAVINGS BANK, MANCHESTER.

L. MATTHEWS, President. W. W. MATTHEWS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 115 724 07	Capital stock	$ 25 000 00
Gold coin	1,250.00	Due depositors	139,551.42
Silver coin	1,694.80	Due banks and others	....
Legal tender	9 204 62	Surplus	....
Credit subject to sight draft	31 930.22	Undivided profits	285 14
Overdrafts	1 081 41		
Real and personal property	3,951.93		
Total	$ 164 836 56	Total	$ 164.836.56

STATE SAVINGS BANK, CARSON.

WM HOTZE, President. J. R. CHALOUPKA, Cashier.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 176 012 32	Capital stock	$ 30,000 00
Gold coin	2,400.00	Due depositors	178 586 24
Silver coin	765 00	Due banks and others	....
Legal tender	4 692.95	Surplus	....
Credit subject to sight draft	19 284 58	Undivided profits	2,253.82
Overdrafts	2,954 80		
Real and personal property	4 747 91		
Total	$ 210 840 06	Total	$ 210,840.06

STATE SAVINGS BANK, QUASQUETON.

T. H. KIMBALL, President. J. F BIDINGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55 006 68	Capital stock	$ 20 000 00
Gold coin	110.00	Due depositors	57 191 13
Silver coin	500 20	Due banks and others	....
Legal tender	3 977.0	Surplus	1, 00.00
Credit subject to sight draft	11 805 24	Undivided profits	1,042 50
Overdrafts	1,334.44		
Real and personal property	7 000 00		
Total	$ 79 733 63	Total	$ 79 733 63

STATE SAVINGS BANK, MODALE.

JOHN YOUNG President. H. M. SILSBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,867.37	Capital stock	$ 15,000 00
Gold coin	855.00	Due depositors	77,668 89
Silver coin	695 20	Due banks and others	
Legal tender	3,144.00	Surplus	
Cre it subject to sight draft	27,958 85	Undivided profits	4,503.78
Overdrafts	659 25		
Real and personal property	8 000.00		
Total	$ 97 172.67	Total	$ 97,172.67

STATE SAVINGS BANK, FREDERICKSBURG.

WM. BEE, President J. B. MCCOOK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 77,108.21	Capital stock	$ 15,000.00
Gold coin		Due depositors	87,257.94
Silver coin	1,703.00	Due banks and others	
Legal tender	4,837.86	Surplus	
Credit subject to sight draft	13,798.79	Undivided profits	915.90
Overdrafts	225 98		
Real and personal property	5,500.00		
Total	$ 103,173.84	Total	$ 103,173.84

STATE SAVINGS BANK, WEST GATE.

M. C. MATTHIAS, President. F. S COLEMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,077 34	Capital stock	$ 10 000.00
Gold coin		Due depositors	49,339.04
Silver coin	406.41	Due banks and others	
Legal tender	1 084.15	Surplus	
Credit subject to sight draft	11,520.83	Undivided profits	153.55
Overdrafts	2 558.58		
Real and personal property	4,815 28		
Total	$ 59,492.59	Total	$ 59,492 59

STATE SAVINGS BANK, KLEMME.

W. R. BLOOM, President. P. M. GRIESEMER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 79,375.25	Capital stock	$ 15,000.00
Gold coin	335.00	Due depositors	91,146.35
Silver coin	328.64	Due banks and others	....
Legal tender	949.48	Surplus	2,000.00
Credit subject to sight draft	15 077 18	Undivided profits	772.01
Overdrafts	2,105 32		
Real and personal property	10,748.49		
Total	$ 108,918.36	Total	$ 108,918.36

STATE SAVINGS BANK, HAMPTON.

J. H. HUTCHINS, President. O. F. MYERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 91,441.16	Capital stock	$ 40 000.00
Gold coin	1,625 00	Due depositors	89 743.91
Silver coin	675.43	Due banks and others	.....
Legal tender	4,110.59	Surplus	.....
Credit subject to sight draft	20,733 72	Undivided profits	1,964 05
Overdrafts	2,922 06		
Real and personal property	10,200.00		
Total	$ 131,707.96	Total	$ 131,707.96

STATE SAVINGS BANK, HORNICK.

J. F. TOY, President. R. N. RAWSON, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79,327.80	Capital stock	$ 15,000.00
Gold coin	30.00	Due depositors	108,848.16
Silver coin	200 00	Due banks and others	.....
Legal tender	2,551.26	Surplus	.....
Credit subject to sight draft	35,358.66	Undivided profits	2,037.81
Overdrafts	1,349.20		
Real and personal property	3,000.05		
Total	$ 121 825 97	Total	$ 121,885.97

SAVINGS BANK, AFTON.

C. A. PIERSON, President. W. E. PIERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 50,016.96	Capital stock	$ 20,000.00
Gold coin	1,590.00	Due depositors	59,064.53
Silver coin	901.00	Due banks and others	
Legal tender	2,470.84	Surplus	
Credit subject to sight draft	22,161.29	Undivided profits	1,272.14
Overdrafts	693.41		
Real and personal property	2,503.13		
Total	$ 80,336.67	Total	$ 80,336.67

SAVINGS BANK, LARCHWOOD.

CHAS. SHADE, President. J. H. PEACOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 172,166.44	Capital stock	$ 45,000.00
Gold coin	1,230.00	Due depositors	134,339.16
Silver coin	653.00	Due banks and others	
Legal tender	6,270.45	Surplus	55,000.00
Credit subject to sight draft	19,500.69	Undivided profits	1,080.20
Overdrafts	5,044.84		
Real and personal property	20,553.94		
Total	$ 235,419.36	Total	$ 235,419.36

SAVINGS BANK, JANESVILLE.

H. D. GOULD, President. F. H. SCHLUTSMEYER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 56,221.01	Capital stock	$ 15,000.00
Gold coin	2,635.00	Due depositors	63,634.42
Silver coin	700.90	Due banks and others	
Legal tender	2,525.92	Surplus	
Credit subject to sight draft	14,237.42	Undivided profits	1,722.02
Overdrafts	399.69		
Real and personal property	3,575.50		
Total	$ 80,345.44	Total	$ 80,345.44

SAVINGS BANK, SALEM.

R. S. PRASE, President. W. H. BLISS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 121,113 57	Capital stock	$ 16,000.00
Gold coin	1,855.00	Due depositors	162,171 14
Silver coin	240.00	Due banks and others	...
Legal tender	6,133.90	Surplus	7,000 00
Credit subject to sight draft	49,108 51	Undivided profits	917 51
Overdrafts	3 137.67		
Real and personal property	4 500.00		
Total	$ 186,088.65	Total	$ 186,088.65

SCHALLER SAVINGS BANK.

F. S. NEEDHAM, President. A. J. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,303 47	Capital stock	$ 25,000 00
Gold coin	590.00	Due depositors	79,340.64
Silver coin	1,136.90	Due banks and others	...
Legal tender	2,144.27	Surplus	...
Credit subject to sight draft	10,219.19	Undivided profits	2,773.51
Overdrafts	1,053.27		
Real and personal property	9 667.05		
Total	$ 107,114 15	Total	$ 107,114 15

TATE CENTRAL SAVINGS BANK, KEOKUK.

WM. LOGAN, President. C. J. BODE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,308 299.91	Capital stock	$ 100,000 00
Gold coin	11 220.00	Due depositors	1,526,948.89
Silver coin	18,022.13	Due bank and others	...
Legal tender	108,139.62	Surplus	150,000.00
Credit subject to sight draft	339,689.30	Undivided profits	14,076.68
Overdrafts	1 654.60		
Real and personal property	4 000.00		
Total	$ 1 791.025.57	Total	$ 1,791,025.57

SHELDAHL SAVINGS BANK,

W. D. SCHALL, President. R. F. GRAEBER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58.371 65	Capital stock	$ 10 000.00
Gold coin	.....	Due depositors	60 456 08
Silver coin	295.87	Due banks and others	....
Legal tender	1,296.02	Surplus	2,500.00
Credit subject to sight draft	7,222.93	Undivided profits	1,531.88
Overdrafts	5,051 49		
Real and personal property	2,250.00		
Total	$ 74.487.96	Total	$ 74,487.96

SANBORN SAVINGS BANK.

W. W. JOHNSON, President. J. H. DALY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 81,105.47	Capital stock	$ 25,000 00
Gold coin	1 010.00	Due depositors	99 187.14
Silver coin	1,459.00	Due banks and others	.... ..
Legal tender	4,420 31	Surplus	....
Credit subject to sight draft	30,649.6[illegible]	Undivided profits	5,795.54
Overdrafts	2,838 2[illegible]		
Real and personal property	8,500 0[illegible]		
Total	$ 129 982 6[illegible]	Total	$ 129 982.68

SUNBURY SAVINGS BANK.

J. H. MEYHAUS, President. C. J. SPECHT JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 134,308.05	Capital stock	$ 15 000 00
Gold coin	10 00	Due depositors	129 661.16
Silver coin	449.50	Due banks and others	3 00
Legal tender	1 424.51	Surplus	1,000 00
Credit subject to sight draft	7.584.55	Undivided profits	2,042.77
Overdrafts	821.03		
Real and personal property	3,109.74		
Total	$ 147 707.38	Total	$ 147,707.38

STANWOOD SAVINGS BANK.

M. L. SIMMONS, President. C. H. HAESEMEYER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,980 62	Capital stock	$ 20,000.00
Gold coin	.....	Due depositors	74,819.12
Silver coin	400 00	Due banks and others	.....
Legal tender	1,649.66	Surplus	4 000 00
Credit subject to sight draft	23.033 66	Undivided profits	694 08
Oerdrafts	1,159 26		
Real and personal property	1,290 00		
Total	$ 99,513.20	Total	$ 99,513.20

SUPERIOR SAVINGS BANK.

DON B. SMITH, President. P. W. BLACKERT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 24,257.22	Capital stock	$ 10,000 00
Gold coin	.....	Due depositors	29,409 82
Silver coin	132.87	Due banks and others	.....
Legal tender	950 0	Surplus	.....
Credit subject to sight draft	3,063.36	Undivided profits	98.75
Overdrafts	1,230.00		
Real and personal property	9,875.12		
Total	$ 39,508 57	Total	$ 39 508.57

SAFETY SAVINGS BANK, HUMBOLDT.

E. A. WILDER, President. E. O. NEBVIG, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount
Bills receivable	$ 52,028 65	Capital stock	$ 20,000 00
Gold coin	760 00	Due depositors	79 [illegible]
Silver coin	275.0	Due banks and others	....
Legal tender	5,281.2	Surplus	.....
Credit subject to sight draft	39,851.0	Undivided profits	34 34
Overdrafts	303.92		
Real and personal property	1,300 00		
Total	$ 99,599 83	Total	$ 99,599.83

ST. ANTHONY SAVINGS BANK.

W. N. DICKENSON, President. H. G. VAN ORSDEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,254 34	Capital stock	$ 10,000.00
Gold coin	.. ..	Due depositors	30,022.12
Silver coin	232 54	Due banks and others	....
Legal tender	900.00	Surplus	....
Credit subject to sight draft	2 614 48	Undivided profits	364.51
Overdrafts	3,775.27		
Real and personal property	2,610.00		
Total	$ 40,386.63	Total	$ 40,386.63

SECURITY TRUST AND SAVINGS BANK, CHARLES CITY.

A. E. ELLIS, President. MORTON WILBUR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 549.150.22	Capital stock	$ 50,000.00
Gold coin	1,025.00	Due depositors	550,862.84
Silver coin	1,538.76	Due banks and others	.....
Legal tender	10,558.14	Surplus	....
Credit subject to sight draft	45,194 08	Undivided profits	7,307.24
Overdrafts	708.88		
Real and personal property	.....		
Total	$ 608,170 08	Total	$ 608 170.08

ST. CHARLES SAVINGS BANK.

J. G. OLMSTEAD, President. W. A. TRIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 35,279.16	Capital stock	$ 10,000 00
Gold coin	40 00	Due depositors	30,079 70
Silver coin	514 00	Due banks and others	....
Legal tender	2,009.65	Surplus	.....
Credit subject to sight draft	1,383 09	Undivided profits	202 24
Overdrafts	80 79		
Real and personal property	975.25		
Total	$ 40,281.94	Total	$ 40,281.94

SHANNON CITY SAVINGS BANK.

G. M. BIGELOW, President. S L BEALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 50,845.24	Capital stock	$ 15,000.00
Gold coin	210 00	Due depositors	47,081 98
Silver coin	579.01	Due banks and others	.....
Legal tender	1 914 75	Surplus	.....
Credit subject to sight draft	4,559 59	Undivided profits	729.10
Overdrafts	181 00		
Real and personal property	3,521 44		
Total	$ 62,811 03	Total	$ 62,811.08

STATE SAVINGS BANK, PACIFIC JUNCTION.

CHAS. S. DAVIS, President. CLAUDE F. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 32.636 69	Capital stock	$ 10 000 00
Gold coin	1,145 00	Due depositors	48 030 94
Silver coin	445 65	Due banks and others	.....
Legal tender	1.418 58	Surplus	.....
Credit subject to sight draft	20,894.62	Undivided profits	73 27
Overdrafts	479.82		
Real and personal property	1,088 85		
Total	$ 58 104.21	Total	$ 58.104.21

STATE SAVINGS BANK, LISCOMB.

H. A. CHURCH, President. MINNIE E. LINCOLN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 38.313 09	Capital stock	10 000 00
Gold coin	115 00	Due depositors	33 850.17
Silver coin	147 96	Due banks and others	1,000.00
Legal tender	2.782.19	Surplus	....
Credit subject to sight draft	1 222 15	Undivided profits	113.12
Overdrafts	382 90		
Real and personal property	2,000 00		
Total	$ 44 963 29	Total	$ 44 963.29

STATE SAVINGS BANK, DEDHAM.

A. T. BENNETT, President. W. W. SIBSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 57,557.86	Capital stock	$ 15,000.00
Gold coin	1 080 00	Due depositors	61,427.60
Silver coin	680.40	Due banks and others	
Legal tender	3.796.55	Surplus	
Credit subject to sight draft	12 134 40	Undivided profits	1,958.15
Overdrafts	106.54		
Real and personal property	3,100.00		
Total	$ 78,385.75	Total	$ 78,385.75

STATE SAVINGS BANK, YETTER

FRANK COREY, President. C. E. RICHARDS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 57 413.91	Capital stock	$ 12 000 00
Gold coin		Due depositors	59,848 22
Silver coin	247.93	Due banks and others	
Legal tender	1 514 48	Surplus	
Credit subject to sight draft.	8 925 54	Undivided profits	610 93
Overdrafts	583 39		
Real and personal property	3,743.90		
Total	$ 72 459.15	Total	$ 72,459 15

SHAMBAUGH SAVINGS BANK.

WM. M. GRAY, President. L. W. LEWIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 15 014 49	Capital stock	$ 10,000.00
Gold coin	485 00	Due depositors	11.406.09
Silver coin	211 4	Due banks and others	
Legal tender	584 00	Surplus	
Credit subject to sight draft.	1,997 40	Undivided profits	223.26
Overdrafts	421 97		
Real and personal property	2 925 00		
Total	$ 21,639.35	Total	$ 21,639 35

STATE SAVINGS BANK, FONTANELLE.

L. M. LYONS, President C. A. BAKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 25,810.21	Capital stock	$ 10,000 00
Gold coin	650.00	Due depositors	39,795.07
Silver coin	675.50	Due banks and others	
Legal tender	2,989.30	Surplus	
Credit subject to sight draft.	15,939 26	Undivided profits	149.02
Overdrafts	501 25		
Real and personal property.	3,478.57		
Total	$ 49,944.09	Total	$ 49,944.09

STATE SAVINGS BANK, LIDDERDALE.

MARTIN EMMICK, President. H. HARRIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 23,598.16	Capital stock	$ 10,000 00
Gold coin	795 00	Due depositors	24,713.30
Silver coin	451.02	Due banks and others.	
Legal tender	315 00	Surplus	
Credit subject to sight draft.	7,071.55	Undivided profits	
Overdrafts	426.47		
Real and personal property.	2,061.10		
Total	$ 34 713.30	Total	$ 34,713.30

SECURITY SAVINGS BANK, IOWA FALLS.

W. H. WOODS, President. C. H. BURLINGAME, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,200 00	Capital stock	$ 25 000.00
Gold coin	300 00	Due depositors	16 801.20
Silver coin		Due banks and others.	
Legal tender		Surplus	
Credit subject to sight draft.	24,100.89	Undivided profits	
Overdrafts	200.31		
Real and personal property.			
Total	$ 41,801.20	Total	$ 41,801.20

STATE SAVINGS BANK, JAMAICA.

JOHN LEE, President. W. R LUNDY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22,593 84	Capital stock	$ 10,000 00
Gold coin	275.00	Due depositors	22,873.10
Silver coin	377 76	Due banks and others	
Legal tender	680 14	Surplus	
Credit subject to sight draft	5,400 39	Undivided profits	316.00
Overdrafts	861 97		
Real and personal property	2,000 00		
Total	$ 33,189.10	Total	$ 33,189.10

STATE SAVINGS BANK, LAWLER.

JAMES CURRAN, President. F. A. O'CONNOR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63 989 00	Capital stock	$ 25,000 00
Gold coin	230.00	Due depositors	99,745.97
Silver coin	758 60	Due banks and others	
Legal tender	3.357.56	Surplus	
Credit subject to sight draft	42 817.16	Undivided profits	
Overdrafts	1,093.65		
Real and personal property	7,500 00		
Total	$ 124 745.97	Total	$ 124.745.97

TOLEDO SAVINGS BANK.

W. C. WALTERS, President. W. M. CONNELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 190,281.52	Capital stock	$ 50 000 00
Gold coin	2 820.00	Due depositors	172 283.39
Silver coin	2,005 52	Due banks and others	5,953 24
Legal tender	5.877.95	Surplus	
Credit subject to sight draft	19.961.79	Undivided profits	11,931.25
Overdrafts	6 308 17		
Real and personal property	12,893 01		
Total	$ 240 147.99	Total	$ 240 147.99

THOR SAVINGS BANK.

J. C. CHENEY, President. O. J. LUND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58 899 35	Capital stock	$ 15,000 00
Gold coin	30 00	Due depositors	75,945.84
Silver coin	1,025.00	Due banks and others	.....
Legal tender	2,353.89	Surplus	5,000.00
Credit subject to sight draft	33,909 06	Undivided profits	2,271 46
Overdrafts	.....		
Real and personal property	2,000.00		
Total	$ 98 217 30	Total	$ 98,217.30

THORNBURG SAVINGS BANK.

E. R. HATCHER, President. N. HALDEMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63,182 44	Capital stock	$ 15,000 00
Gold coin	780 00	Due depositors	73,139.49
Silver coin	573 50	Due banks and others	....
Legal tender	1,102 29	Surplus	240.00
Credit subject to sight draft	7,628.94	Undivided profits	817 87
Overdrafts	419 04		
Real and personal property	15 511 17		
Total	$ 89,197.38	Total	$ 89,197.38

TRIPOLI SAVINGS BANK.

J. H. MARTIN, President. E. H. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 123 461 63	Capital stock	$ 10 000.00
Gold coin	2,075.00	Due depositors	164 316 55
Silver coin	679.20	Due banks and others	....
Legal tender	8 972.31	Surplus	2 000.00
Credit subject to sight draft	36,957 18	Undivided profits	943.63
Overdrafts	2,588 86		
Real and personal property	2 526 00		
Total	$ 177 260.18	Total	$ 177,260 18

TREYNOR SAVINGS BANK.

W. B. OAKS, President. THOS. FLOOD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 52,546 62	Capital stock	$ 15 000.00
Gold coin	995.00	Due depositors	60 403.55
Silver coin	281.86	Due banks and others.	.....
Legal tender	2,648 35	Surplus	2,000.00
Credit subject to sight draft.	17 911.39	Undivided profits	184 69
Overdrafts	172.36		
Real and personal property	2,931 60		
Total.	$ 77,587.24	Total.	$ 77,587.24

TIFFIN SAVINGS BANK.

E. T. HAMILTON, President. P. R. FORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79 633 84	Capital stock	$ 12 000.00
Gold coin	....	Due depositors	75,596.96
Silver coin	337 34	Due banks and others.	.....
Legal tender	1 478.57	Surplus	5,300.00
Credit subject to sight draft.	6,704.61	Undivided profits	528.65
Overdrafts	1 271.25		
Real and personal property	4,000 00		
Total	$ 93 425.61	Total	$ 93 425 61

TINGLEY STATE SAVINGS BANK.

H. R. BOYD, President. A. P. HESS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 50,677 84	Capital stock	$ 20.000.00
Gold coin	5 00	Due depositors	80,084 17
Silver coin	917.05	Due banks and others	.....
Legal tender	3,515 65	Surplus	2 000.00
Credit subject to sight draft.	39 344.86	Undivided profits	233.40
Overdrafts	3.857.14		
Real and personal property.	4,000 00		
Total	$ 102,317 57	Total	$ 102 317.57

TERRILL SAVINGS BANK.

F. H. RHODES, President. D. E. NEVILLE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,091.03	Capital stock	$ 10,000.00
Gold coin	35.00	Due depositors	19,123.98
Silver coin	694.74	Due banks and others	.....
Legal tender	837.75	Surplus	.....
Credit subject to sight draft	5,186.93	Undivided profits	118.06
Overdrafts	1,176 54		
Real and personal property	4,220.00		
Total	$ 29 241.99	Total	$ 29,241 99

TENNANT SAVINGS BANK.

W. T. SHEPHERD, President. E. C. KURTZ, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 13,600.66	Capital stock	$ 10,000 00
Gold coin	80.00	Due depositors	7,394 95
Silver coin	216.49	Due banks and others	2,095.67
Legal tender	500.00	Surplus	.....
Credit subject to sight draft	282.73	Undivided profits	.....
Overdrafts	1,031 53		
Real and personal property	3,779.21		
Total	$ 19,490 62	Total	$ 19,490 62

UNION SAVINGS BANK, DAVENPORT.

F. H. BARTEMEYER, President. WM. HEUER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$1,232,082 87	Capital stock	$ 100,000.00
Gold coin	3,800 00	Due depositors	1,258 452.22
Silver coin	5,404 60	Due banks and others	1,640 00
Legal tender	12,796.65	Surplus	35 000 00
Credit subject to sight draft	111,754 39	Undivided profits	12,039.65
Overdrafts	1,293 56		
Real and personal property	40,000 00		
Total	$1 407,131 87	Total	$1,407,131.87

UNION COUNTY SAVINGS BANK, KENT.

LEWIS LINEBARGER, President. A. A. WRIGHT Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 92 699.98	Capital stock	$ 20 000 00
Gold coin	760 00	Due depositors	86,361 66
Silver coin	56.00	Due banks and others	.....
Legal tender	1 952 60	Surplus	.....
Credit subject to sight draft	6,794.52	Undivided profits	5 588 66
Overdrafts	2 555 84		
Real and personal property	7 131.43		
Total	$ 111.950.34	Total	$ 111,950 34

UNION COUNTY SAVINGS BANK, WILTON JUNCTION.

A. B LEITH, President. W. D. HARRIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 429 550 99	Capital stock	$ 40 000 00
Gold coin	1,900 00	Due depositors	416 244 98
Silver coin	470.31	Due banks and others	....
Legal tender	3,674 53	Surplus	17 500.00
Credit subject to sight draft	27 559 64	Undivided profits	10,980,97
Overdrafts	6,300 48		
Real and personal property	15,250 00		
Total	$ 481.725.95	Total	$ 484 725 95

UNION COUNTY SAVINGS BANK, OSKALOOSA.

W. H. KALBACH, President. C. E LOFLAND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 155 642 66	Capital stock	$ 25 000 00
Gold coin	5 000 00	Due depositors	150,146 20
Silver coin	.....	Due banks and others	.....
Legal tender	....	Surplus	.....
Credit subject to sight draft	20 103 32	Undivided profits	6,599 78
Overdrafts	....		
Real and personal property	1,000 00		
Total	$ 181,745.98	Total	$ 181.745 98

UNION SAVINGS BANK, SIGOURNEY.

HARRY G. BROWN, President. J. R. MACKEY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 176,496.94	Capital stock	$ 37,500 00
Gold coin	3,000 00	Due depositors	194 756 65
Silver coin		Due banks and others	
Legal tender		Surplus	
Credit subject to sight draft	56,658 94	Undivided profits	3,539.29
Overdrafts			
Real and personal property			
Total	$ 236 095.85	Total	$ 236 095 88

UNION SAVINGS BANK, AMES.

ALFRED H. MUNN, President. H. WESTERMAN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 106 810.00	Cap tal stock	$ 25,000 00
Gold coin		Due depositors	120 341.50
Silver coin		Due banks and others	
Legal tender	1,000 00	Surplus	
Credit subject to sight draft	38,384 06	Undivided profits	852.56
Overdrafts			
Real and personal property			
Total	$ 146 194 06	Total	$ 146 194.06

UNION TRUST AND SAVINGS BANK, OTTUMWA.

W. B. BONNIFIELD, President. W. B. BONNIFIELD JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 404 810.60	Capital stock	$ 50,000.00
Gold coin		Due depositors	381 394.06
Silver coin		Due banks and others	
Legal tender	6 000 00	Surplus	
Credit subject to sight draft	35,137.00	Undivided profits	14,553.54
Overdrafts			
Real and personal property			
Total	$ 445 947.60	Total	$ 445.947 60

URBANA SAVINGS BANK.

S. W. WHITSIS, President. T. H. REMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43,519.45	Capital stock	$ 12 000 00
Gold coin	365 00	Due depositors	42 099.66
Silver coin	480 00	Due banks and others	.....
Legal tender	2 116 47	Surplus	4,000.00
Credit subject to sight draft	9 069.51	Undivided profits	566.53
Overdrafts	631.59		
Real and personal property	2 484.17		
Total	$ 58,666.19	Total	$ 58 666.19

UNDERWOOD SAVINGS BANK.

L. D. GOODRICH, President. J. M. SHAFF, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39.948.74	Capital stock	$ 10.000.00
Gold coin	215.00	Due depositors	56,843 78
Silver coin	255.65	Due banks and others	.....
Legal tender	3,651 16	Surplus	.....
Credit subject to sight draft	18 717 04	Undivided profits	109.71
Overdrafts	537.10		
Real and personal property	3 628 80		
Total	$ 66,953 49	Total	$ 66,953.49

UNIONVILLE SAVINGS BANK.

J. A. BRADLEY, President. O. A. TWEEDY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 32.644.45	Capital stock	$ 10 000 00
Gold coin	740.00	Due depositors	39 118 77
Silver coin	377 20	Due banks and others	.....
Legal tender	1,785 01	Surplus	.....
Credit subject to sight draft	11 402 78	Undivided profits	878 20
Overdrafts	150 36		
Real and personal property	2,997.17		
Total	$ 49.996.97	Total	$ 49.996.97

UNION SAVINGS BANK, REDDING.

A. M. SCHANCKE, President. W. G. SCHANCKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37 279.27	Capital stock	$ 10 000 00
Gold coin	475 00	Due depositors	38 692.94
Silver coin	500.50	Due banks and others	.....
Legal tender	2,647.69	Surplus	.....
Credit subject to sight draft	4,102 89	Undivided profits	210 94
Overdrafts	349.04		
Real and personal property	3,548 50		
Total	$ 48 902.88	Total	$ 48,902 88

UNION TRUST AND SAVINGS BANK, FARMINGTON.

F. M. HUNTER, President. W. H. FIELD, Cashier.

STATEMENT.

Assets	Amount	Liabilities.	Amount.
Bills receivable	$ 1,860 00	Capital stock	$ 10,000 00
Gold coin	215 00	Due depositors	2,780.57
Silver coin	124 55	Due banks and others	.....
Legal tender	966 74	Surplus	.....
Credit subject to sight draft	5,468 51	Undivided profits	.....
Overdrafts	418 75		
Real and personal property	3,727 02		
Total	$ 12,780.57	Total	$ 12 780 57

VALLEY SAVINGS BANK, DES MOINES.

ALFRED HAMMER, President. R. A. CRAWFORD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 913,741 94	Capital stock	$ 50 000 00
Gold coin	.....	Due depositors	921,512 07
Silver coin	.....	Due banks and others	11.652.50
Legal tender	18 000.00	Surplus	20,000.00
Credit subject to sight draft	92,655.34	Undivided profits	21.202.71
Overdrafts	.....		
Real and personal property	.....		
Total	$ 1.024 397 28	Total	$ 1.024 397 28

VINTON SAVINGS BANK.

W. O. ELLIS, President. J. F. TRAER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 301,290 5	Capital stock	$ 20,000 00
Gold coin	650 0	Due depositors	234,616.92
Silver coin	57.0	Due banks and others	.....
Legal tender	2,838.97	Surplus	.....
Credit subject to sight draft	52,498.25	Undivided profits	7,469.97
Overdrafts	17.13		
Real and personal property	4 800.00		
Total	$ 362,086 89	Total	$ 262,086.89

VINCENT SAVINGS BANK.

J. B SCHMOKER, President. G. C. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 59,840 88	Capital stock	$ 15 000 00
Gold coin	380.00	Due depositors	61.763.36
Silver coin	300 00	Due banks and others	.....
Legal tender	784.70	Surplus	450 00
Credit subject to sight draft	9 329.47	Undivided profits	11 36
Overdrafts	907 32		
Real and personal property	5,652 35		
Total	$ 77 224 72	Total	$ 77,224.72

VICTOR SAVINGS BANK.

A C. BENDER, President. A. E. STOCKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 28,503.47	Capital stock	$ 25.000 00
Gold coin	60.00	Due depositors.	23 397.96
Silver coin	343 55	Due banks and others	.....
Legal tender	3 834 32	Surplus	.....
Credit subject to sight draft.	5.681 83	Undivided profits	.....
Overdrafts	2,943 65		
Real and personal property	7,031 14		
Total	$ 48,397.96	Total	48.397.96

WAVERLY SAVINGS BANK

J. A. SKILLIN, President. W. H. BABCOCK, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 77,275.99	Capital stock	$ 20,000.00
Gold coin	115.00	Due depositors	89,908.98
Silver coin	1,330.00	Due banks and others	
Legal tender	5,265.22	Surplus	
Credit subject to sight draft	15,092.42	Undivided profits	
Overdrafts	2,217.74		
Real and personal property	8,612.50		
Total	$ 109,908.98	Total	$ 109,908.98

WEST BEND SAVINGS BANK.

M. L. BROWN, President. F. A. MARTIN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 95,357.50	Capital stock	$ 15,000.00
Gold coin	1,125.00	Due depositors	125,967.54
Silver coin	779.81	Due banks and others	
Legal tender	4,950.11	Surplus	3,000.00
Credit subject to sight draft	33,224.87	Undivided profits	958.19
Overdrafts	2,688.44		
Real and personal property	6,800.00		
Total	$ 144,925.73	Total	$ 144,925.73

WASHINGTON COUNTY SAVINGS BANK, WASHINGTON.

J. A. CUNNINGHAM, President. A. ANDERSON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 226,936.99	Capital stock	$ 50,000.00
Gold coin	5,159.85	Due depositors	211,282.67
Silver coin	104.37	Due banks and others	1,858.43
Legal tender	5,259.78	Surplus	
Credit subject to sight draft	25,799.45	Undivided profits	12,228.71
Overdrafts	8,913.52		
Real and personal property	3,195.85		
Total	$ 275,369.81	Total	$ 275,369.81

WILLIAMSBURG SAVINGS BANK.

M J KELLY, President. G. H. HUGHES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 418,751.08	Capital stock	$ 50 000.00
Gold coin	2.50	Due depositors	441.168 05
Silver coin	1.656.35	Due banks and others	....
Legal tender	5.151.41	Surplus	22,000 00
Credit subject to sight draft.	70 654 67	Undivided profits	7,307 10
Overdrafts	6,759.19		
Real and personal property	17,500.00		
Total	$ 520 475 15	Total	$ 520,475 15

WHAT CHEER SAVINGS BANK.

ELI HORN, President. WM. C. WINDETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 91 810 68	Capital stock	$ 30 000 00
Gold coin	2,605.00	Due depositors	92,538 08
Silver coin	589 00	Due banks and others	....
Legal tender	2 895 96	Surplus	3.000 00
Credit subject to sight draft.	12,029.49	Undivided profits	1,037 42
Overdrafts	2 866 69		
Real and personal property	13,778 68		
Total	$ 126 575 50	Total	$ 126 575.50

WELLMAN SAVINGS BANK.

J. H. ROMINE, President. H. G. MOORE, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount
Bills receivable	$ 285 760.34	Capital stock	$ 25,000 00
Gold coin	2,075.00	Due depositors	347,939 30
Silver coin	1,169.41	Due banks and others	.....
Legal tender	3,684.81	Surplus	10 000.00
Credit subject to sight draft.	87.230 52	Undivided profits	7,173.91
Overdrafts	5 088 13		
Real and personal property.	5,100 00		
Total	$ 390,113 21	Total	$ 390,113 21

WOODBINE SAVINGS BANK.

GEO. A. KEBLER, President. LEWIS MAAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,709 56	Capital stock	$ 30 000 00
Gold coin	1 120.00	Due depositors	126 225.38
Silver coin	1,504.50	Due banks and others	...
Legal tender	2 300.50	Surplus	10 000 00
Credit subject to sight draft	50,020.21	Undivided profits	712.60
Overdrafts	533.51		
Real and personal property	10 750 00		
Total	$ 166,938 27	Total	$ 166 938.27

WATKINS SAVINGS BANK.

S. T. SABIN, President. J. T. MCGUIRE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 80 843 05	Capital stock	$ 10 000 00
Gold coin	350 00	Due depositors	76 115.91
Silver coin	152.00	Due banks and others	....
Legal tender	409.73	Surplus	3 000 00
Credit subject to sight draft	10 383 2[illegible]	Undivided profits	4,880 54
Overdrafts	58 3[illegible]		
Real and personal property	1 800.00		
Total	$ 93,996 45	Total	$ 93,996 45

WAPELLO STATE SAVINGS BANK.

G. W. SCHOFIELD, President. J. D. DEIHL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 123 788.56	Capital stock	$ 30.000 00
Gold coin	1 710 00	Due depositors	129.256 76
Silver coin	691 50	Due banks and others	810 45
Legal tender	2 137 9	Surplus	2,000 00
Credit subject to sight draft	23.303 42	Undivided profits	1,307.52
Overdrafts	6,293 66		
Real and personal property	5,450.00		
Total	$ 163 374 73	Total	$ 163,374 73

WOODBURY COUNTY SAVINGS BANK, SIOUX CITY.

W. P. MANLEY, President. GEO. SINCLAIR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 754 999.68	Capital stock	$ 50,000.00
Gold coin	1,617 50	Due depositors	847 102 75
Silver coin	1,640.40	Due banks and others	.....
Legal tender	17,063.26	Surplus	15,000.00
Credit subject to sight draft	138 895 83	Undivided profits	13,401.49
Overdrafts	137 67		
Real and personal property	11 150.00		
Total	$ 925,504 24	Total	$ 925,504 24

WAYLAND SAVINGS BANK.

C. C. WENGER, Vice President. E J. EICHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 179,656.20	Capital stock	$ 20,000 00
Gold coin	935 00	Due depositors	161,829.13
Silver coin	780 00	Due banks and others	.....
Legal tender	3 515 28	Surplus	10 000 00
Credit subject to sight draft	6,712 52	Undivided profits	3,109 18
Overdrafts	839.31		
Real and personal property	2,500 00		
Total	$ 194,938 31	Total	$ 194 938.31

WALCOTT SAVINGS BANK.

L. BENNEWITZ, President. J. H. STOUFFER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 564 119 41	Capital stock	$ 30 000.00
Gold coin	1 960 00	Due depositors	557,025 80
Silver coin	1,347 40	Due banks and others	.....
Legal tender	3 798.61	Surplus	30 000.00
Credit subject to sight draft	65,370 20	Undivided profits	25,904.08
Overdrafts	1 534 21		
Real and personal property	4 800 00		
Total	$ 642,928 88	Total	$ 642,929.88

WILTON SAVINGS BANK, WILTON JUNCTION.

GEO. J. NICOLAUS, President. WM. LANG, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 219,578 63	Capital stock	$ 20,000.00
Gold coin	2,050 00	Due depositors	216,522 64
Silver coin	552.79	Due banks and others	1 205.29
Legal tender	3,102.83	Surplus	2 000.00
Credit subject to sight draft	9.576 84	Undivided profits	4,753.09
Overdrafts	8,284.84		
Real and personal property	5,335.00		
Total	$ 248,480.98	Total	$ 248,480.98

WEBSTER CITY SAVINGS BANK.

F. A. EDWARDS, President. W. B. ROOD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 85 586 77	Capital stock	$ 20,000 00
Gold coin	1.935 00	Due depositors	84 354 69
Silver coin	569 70	Due banks and others	
Legal tender	1 514 47	Surplus	2 000.00
Credit subject to sight draft	10 752 61	Undivided profits	2,145.42
Overdrafts	6 916 22		
Real and personal property	1,225 25		
Total	$ 108,500.02	Total	$ 108 500.02

WORTH SAVINGS BANK, INDIANOLA.

W. H. BERRY, President. G. A. WORTH, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bill receivable	$ 240 393 25	Capital stock	$ 20 000 00
Gold coin	1 975.00	Due depositors	355 850 58
Silver coin	1.989.50	Due banks and others	
Legal tender	9 558 64	Surplus	
Credit subject to sight draft	115 155 13	Undivided profits	3,911.81
Overdrafts	9 241.67		
Real and personal property	1 449 20		
Total	$ 379,762.39	Total	$ 379,762.39

WORTHINGTON SAVINGS BANK.

W. D. WHITE, President. EDW. TOBIN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 86 851.54	Capital stock	$ 11.000.00
Gold coin	105.00	Due depositors.	80 199 37
Silver coin	622 06	Due banks and others	... ..
Legal tender	1.225 90	Surplus	.....
Credit subject to sight draft.	4 183.60	Undivided profits	5,163 88
Overdrafts	1.321.54		
Real and personal property.	2 052.61		
Total	$ 96 363.25	Total	$ 96.363 25

WAPELLO COUNTY SAVINGS BANK, OTTUMWA.

J. B. MOWREY, President. L. E STEVENS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 265.429 88	Capital stock	$ 50 000 00
Gold coin	....	Due depositors	242 973 87
Silver coin	.....	Due banks and others	....
Legal tender	5 000.00	Surplus.	....
Credit subject to sight draft	27,018 10	Undivided profits	11,289.00
Overdrafts	.....		
Real and personal property	6,814 89		
Total	$ 304.262.87	Total	$ 304 262 87

WIOTA SAVINGS BANK.

R. R. BELL, President. R. S. FUDGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42 490 00	Capital stock	$ 20 000.00
Gold coin	1 200.00	Due depositors	45.596 71
Silver coin	.....	Due banks and others.	.....
Legal tender	751 58	Surplus	....
Credit subject to sight draft	19,910.32	Undivided profits	2,828 48
Overdrafts	1.506 95		
Real and personal property .	2 566 34		
Total	$ 68 425.19	Total	$ 68 425 19

WAUKEE SAVINGS BANK.

H. E. TEACHOUT, President. H. M. WHINERY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 69 319.60	Capital stock	$ 10,000 00
Gold coin	15 00	Due depositors	75 198 68
Silver coin	442 72	Due banks and others	.....
Legal tender	431 66	Surplus	.....
Credit subject to sight draft	11,883 11	Undivided profits	737 96
Overdrafts	840.35		
Real and personal property	3,004 20		
Total	$ 85 936.64	Total	$ 85 936 64

WESTCHESTER SAVINGS BANK.

D. A. BOYER, President. L. P. JACKSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 84.016.04	Capital stock	$ 12 000 00
Gold coin	1 610 00	Due depositors	92,497.54
Silver coin	419.40	Due banks and others	.....
Legal tender	2,694 74	Surplus	.....
Credit subject to sight draft	20.424.19	Undivided profits	9,363.87
Overdrafts	2,397.04		
Real and personal property	2,300.00		
Total	$ 113 861.41	Total	$ 113,861 41

WELDON SAVINGS BANK.

J. W. NEWELL, President. GEO. N. AYRES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78 479.17	Capital stock	$ 20,000.00
Gold coin	1,080 00	Due depositors	94.951 08
Silver coin	609.35	Due banks and others	.....
Legal tender	4 211.65	Surplus	2,000.00
Credit subject to sight draft	28 948.30	Undivided profits	2,163.51
Overdrafts	3,621.12		
Real and personal property	2 165 00		
Total	$ 119 114.59	Total	$ 119.114.59

WATERLOO SAVINGS BANK.

OMMONS JOHNSON, President. W. O. LOGAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 266,360 72	Capital stock	$ 50,000.00
Gold coin	1,525 00	Due depositors	258 289.17
Silver coin	586.00	Due banks and others	....
Legal tender	10,013.74	Surplus	....
Credit subject to sight draft	34,850 32	Undivided profits	7,498.49
Overdrafts	2,111 88		
Real and personal property	.....		
Total	$ 315,787.66	Total	$ 315 787 66

WATERVILLE SAVINGS BANK.

O. J. HAGER, President. PETER ARNESON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,553.49	Capital stock	$ 10,000.00
Gold coin	110 00	Due depositors	42,660.52
Silver coin	158.00	Due banks and others	....
Legal tender	1,803 52	Surplus	....
Credit subject to sight draft	7,564 81	Undivided profits	1,754 74
Overdrafts	2,625 44		
Real and personal property	2 600 00		
Total	$ 54,415 26	Total	$ 54 415 26

WINTERSET SAVINGS BANK.

A. B. SHRIVER, President. R. H. COOPER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 217,783.03	Capital stock	$ 50 000.00
Gold coin	8,175 00	Due depositors	202,840 87
Silver coin	588 69	Due banks and others	....
Legal tender	5,153.38	Surplus	10 000 00
Credit subject to sight draft	29,067.85	Undivided profits	7,616.09
Overdrafts	2,985 70		
Real and personal property	6 703.31		
Total	$ 270 456 96	Total	$ 270,456.96

WELLSBURG SAVINGS BANK.

JOHN C. LUSCH, President. CHAS. BIEBESHEIMER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 140.994 28	Capital stock	$ 20.000 00
Gold coin	1.440.00	Due depositors	168,765 14
Silver coin	1 375 84	Due banks and others	
Legal tender	1,139.12	Surplus	
Credit subject to sight draft	40 296 68	Undivided profits	3 722.44
Overdrafts	2 262.16		
Real and personal property	4,950 00		
Total	$ 192 487 58	Total	$ 192,487.58

WEBSTER SAVINGS BANK.

M. M. WHEELER, President. RAL DEAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22,236.40	Capital stock	$ 10.000 00
Gold coin	10 00	Due depositors	21,946.97
Silver coin	153.07	Due banks and others.	
Legal tender	921.50	Surplus	
Credit subject to sight draf	5 973 63	Undivided profits	328.25
Overdrafts	203.95		
Real and personal property	2,776 67		
Total	$ 32.275.22	Total	$ 32.275.22

WALL LAKE SAVINGS BANK.

R. L GOODENOW, President. G. D. NEWBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90 415.47	Capital stock	$ 30 000 00
Gold coin	100.00	Due depositors	130 174 28
Silver coin	1,511 00	Due banks and others	
Legal tender	628 81	Surplus	
Credit subject to sight draft	60 184.18	Undivided profits	2,126.19
Overdrafts	1,822 51		
Real and personal property	7,638 50		
Total	$ 162.299 47	Total	$ 162.299.47

YALE SAVINGS BANK.

CHAS. YALE, President. L. M. SWINDLER, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 110 964.64	Capital stock	$ 20.000 00
Gold coin	1,000.00	Due depositors	111,987.96
Silver coin	260 00	Due banks and others	.....
Legal tender	6,599.20	Surplus	.....
Credit subject to sight draft	4,418.49	Undivided profits	68.26
Overdrafts	1,128 90		
Real and personal property	7,000.00		
Total	$ 132.056.22	Total	$ 132,056.22

YORKTOWN SAVINGS BANK.

J. N. MILLER, President. M. LIST, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48,287.51	Capital stock	$ 10.000.00
Gold coin	475.00	Due depositors	73,741.94
Silver coin	350.00	Due banks and others	.....
Legal tender	1,125.95	Surplus	3,500 00
Credit subject to sight draft	34,405.84	Undivided profits	1,677.32
Overdrafts	3,474 96		
Real and personal property	800.00		
Total	$ 87,919.26	Total	$ 87,919.26

REPORTS OF

Building and Loan Associations.

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS.

By the Auditor of State of Iowa in 1906 for filing annual Statements December 31, 1905, as rendered to the Governor.

Date.	Name of Association.	Location.	Filing annual statement.
1906.			
Jan. 12	House Building Savings and Loan Ass'n	Hawarden	$ 10.00
Jan. 12	Washington Loan and Building Ass'n.	Washington	5 00
Jan. 12	Decorah Building and Loan Ass'n	Decorah	5.00
Jan. 16	Ft. Dodge Building and Loan Ass'n.	Ft. Dodge	5.00
Jan. 16	Mutual Benefit Building and Loan Ass'n	Atlantic	10.00
Jan. 20	Grinnell Building Loan and Savings Ass'n	Grinnell	5.00
Jan. 20	Merchants and Mechanics Loan and Building and Savings Ass'n	Davenport	5 00
Jan. 20	Mutual Home Loan and Savings Ass'n	Grinnell	5.00
Jan. 20	State Savings and Loan Ass'n	Sioux City	10 00
Jan. 20	Sanborn Building and Loan Ass'n	Sanborn	5 00
Jan. 20	Savings Loan and Building Ass'n	Council Bluffs	5 00
Jan. 20	La Porte Building and Loan Ass'n	La Porte City	5 00
Jan. 22	Citizens Building Association 1904 fees	Lyons	5.00
Jan. 23	Red Oak Building and Savings Ass'n.	Red Oak	5 00
Jan. 23	Spencer Building and Loan Ass'n.	Spencer	5 00
Jan. 26	Peoples Building and Savings Ass'n	Ottumwa	5.00
Jan. 26	Citizens Building Ass'n.	Lyons	5.00
Jan. 26	Mason City Building and Loan Ass'n	Mason City	5 00
Jan. 26	Perpetual Building and Loan Ass'n	Waterloo	5 00
Jan. 26	Vinton Savings Loan and Building Ass'n	Vinton	5.00
Jan. 26	Iowa Central Savings and Loan Ass'n	Des Moines	10 00
Jan. 26	Davenport Loan Building and Savings Ass'n.	Davenport	5.00
Jan. 26	Northwestern Deposit and Investment Ass'n	Holstein	10 00
Jan. 26	Home Building and Loan Ass'n	Shenandoah	5.00
Jan. 27	Villisca Mutual Loan and Building Ass'n	Villisca	5 00
Jan. 29	Building Savings and Loan Ass'n.	Winterset	5 00
Jan 29	Linn County Building and Loan Ass'n	Marion	5.00
Jan. 29	Lee County Loan and Building Ass'n	Keokuk	5 00
Jan. 29	Keokuk Loan and Building Ass'n	Keokuk	5 00
Jan. 29	Workingmen Building and Loan Ass'n	Belle Plaine	5.00
Jan. 29	Home Building and Loan Ass'n	Marion	5 00
Jan. 29	Boone Building and Loan Ass'n.	Boone	5 00
Jan 30	Peoples Mutual Building and Loan Ass'n	Waterloo	5.00
Jan. 30	Home Building Loan and Savings Ass'n	Davenport	5.00
Jan 30	Page County Building and Loan Ass'n	Clarinda	5.00
Jan. 30	Perpetual Savings and Loan Ass'n	Cedar Rapids	5.00
Jan. 31	Cedar Valley Building and Loan Ass'n	Cedar Falls	5 00
Jan. 31	Perry Building and Loan Ass'n	Perry	5.00
Jan 31	Eagle Grove Building and Loan Ass'n	Eagle Grove	5.00
Jan. 31	Iowa Building and Loan Ass'n	Des Moines	10.00
Jan. 31	Iowa Deposit and Loan Ass'n	Des Moines	10.00
Jan. 31	Iowa Savings and Loan Ass'n	Des Moines	10.00
Jan 31	Waterloo Building and Loan Ass'n.	Waterloo	5.00
Feb. 1	Dubuque Building and Loan Ass'n	Dubuque	5.00
Feb. 1	Stanton Mutual Building and Loan Ass'n	Stanton	5.00
Feb. 2	Mutual Loan and Savings Ass'n	Tama	5 00
Feb. 2	Eastern Iowa Building and Loan Ass'n	Tipton	10.00

Date.	Name of Association.	Location.	Filing annual statement.
Feb. 2	Iowa Business Men's Building and Loan Ass'n	Marshalltown..	10 00
Feb 2	Germania Building Loan and Savings Ass'n.....	Cedar Falls.....	5 00
Feb 2	Council Bluffs Building and Loan Ass'n.....	Council Bluffs	5 00
Feb 2	Workingmen's Building and Loan Ass'n.....	Mo. Valley	5 00
Feb. 2	Bohemian Building and Loan Ass'n.....	Cedar Rapids..	5 00
Feb. 2	Cedar Rapids Building and Loan Ass'n	Cedar Rapids..	5 00
Feb. 10	Domestic Local Building and Loan Ass'n.....	Akron	5.00
Feb 10	Oskaloosa National Building, Loan and Investment Ass'n	Oskaloosa.....	10 00
Feb 13	Northwestern Building and Loan Ass'n.....	Inwood.	5.00
April 4	Perpetual Building Ass'n.....	Clinton.....	5 00
June 27	Cedar Falls Building, Savings and Loan Ass'n...	Cedar Falls .	5.00
	Total.....	.....	$45.00
	Paid State Treasurer	.....	$45.00

DURING THE BIENNIAL PERIOD ENDING JUNE 30, 1906, THE FOLLOWING ASSOCIATIONS HAVE GONE INTO VOLUNTARY LIQUIDATION.

DOMESTIC LOCALS.

Name of Associations.	Location.
National Building and Savings Association	Boone.
Germania Savings and Loan Association	Clinton.
DOMESTIC.	
Algona Deposit and Loan Association	Algona.
Hawkeye Savings and Loan Association	Des Moines.

THE BOHEMIAN BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Incorporated January 1, 1892. Commenced business January 1, 1892.

JAS. F. VONDRACEK, President. JAN. J. HOBEK, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 227.73	Loans on real estate	$ 39,745.00
Dues installment stock	52,817.73	Installment stock withdrawn	18,996.00
Interest	6,787.75	Full and prepaid stock withdrawn	10,405.00
Membership fees	186.25	Expenses salaries:	
Loans repaid	10,405.00	Officers	345.00
		Directors	92.00
		Expenses—general:	
		Office rent	38.00
		Advertising	21.50
		Legal service, attorney fees	55.00
		Printing and supplies	11.35
		Other disbursements	43 67
		Cash on hand and in treasury	661.44
Total receipts	$ 70,434.46	Total disbursements	$ 70,434.46

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 116,080.00	Paid in on installment stock	$ 109 845.55
Cash on hand in treasury	681.44	Profits (divided)	6,668.89
		Profits (undivided)	247.20
Total assets	$ 116,761.44	Total liabilities	$ 116,761.44

BOONE BUILDING AND LOAN ASSOCIATION.

Located at Boone.

Incorporated November 30, 1886. Commenced business January 1887.

J. G. WALLACE, President. R. T. DUCKWORTH, SECRETARY.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,639.20	Expenses—general:	
Interest	194 04	Filing annual statements (2 1904-5	$ 9.00
Loans repaid	300.00	Office rent	10 00
		Legal service	250.00
		Cash on hand and in treasury	2,864.24
Total receipts	$ 3,133 24	Total disbursements	$ 3,133.24

BUILDING, SAVINGS AND LOAN ASSOCIATION.

Located at Winterset.

Incorporated January 1, 1889. Commenced business January 1, 1889.

J. E. SCHWANER, President. W. O. LUCAS, Secretary

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 6,062.04	Loans on real estate.	$ 800.00
Dues installment stock	4,819.00	Loans on stock pledged.	321.00
Interest	1,312.68	Installment stock withdrawn	7,107.00
Fines	35.92	Matured stock withdrawn	3,300.00
Membership fees	1.25	Interest or profits paid on stock withdrawn	3,328.26
Transfer fees	3 25	Taxes and insurance paid	20 62
Profits on withdrawals	34.40	Expenses—salaries: Secretary	150.00
Loans repaid	3,554 00	Expenses—general	21.50
Taxes and insurance repaid	38.76	Cash on hand and in treasury	821.42
Sales real estate during year	8.51		
Total receipts	$ 15.869 81	Total disbursements	$ 15 869.81

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 17,890.00	Paid in on installment stock	17,254.00
Loans on stock pledged	42.00	Profits (divided)	3,883.32
Interest earned and unpaid	219.89	Profits (undivided)	55.31
Real estate acquired	2,153.01		
Due for insurance and taxes from borrowers.	67.31		
Cash on hand and in treasury	821.42		
Total assets	21,192.63	Total liabilities	$ 21,192.63

THE CEDAR FALLS BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated October, 1892. Commenced business February, 1893.

C. A. WISE, President. G. H. BOEHMLER, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 9,015.99	Loans on real estate	$ 12,450 00
Dues installment stock	17,098.00	Installment stock withdrawn	4,254 00
Interest	10,069.60	Mature dstock withdrawn	23,121.50
Fines	65 92	Interest or profits paid on stock withdrawn	1,302 45
Membership fees	68 40	Dividend or interest on matured stock with rawn	12,455 53
Loans repaid	26,250 00	Taxes and insurance paid	70.56
Taxes and insurance repaid	94.91	Expenses, salaries, sec'y	800 00
Rent	60 00	Officers, auditor	75 00
Bills payable and matured stock	16,109.31	Interest paid	1,959 39
		Expenses, general	39 75
		Office rent	80 00
		Bills payable	21,724 26
		Other disbursements, real estate	366 25
		Cash on hand and in treasury	133 44
Total receipts	$ 78,832.13	Total disbursements	$ 78,832 13

Assets.	Amount	Liabilities.	Amount.
Loans on real estate	$ 124,300.00	Paid in on installment stock	$ 77 051 50
Interest earned and unpaid	3,373.54	Profits (divided)	29,233 46
Real estate acquired	2,149.43	Profits undivided)	262 26
Due for insurance and taxes from borrowers	478.27	Bills payable	24,083 50
Furniture and fixtures	196 04		
Cash on hand and in treasury	133 44		
Total assets	$ 130 630.72	Total liabilities	$ 130,630.72

CEDAR RAPIDS BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Re-Incorporated July 12, 1900. Commenced business September, 1890.

T. C. MUNGER, President. CHAS. L. WOODMAN, Secretary

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1.649.80	Loans on real estate	$ 50,760 66
Dues installment stock	139,557 55	Loans on stock pledged	16,057.34
Interest	16,129 62	Installment stock withdrawn	123,497.67
Membership fees, pass books	11.00	Dividend or interest on stock not withdrawn	14,134.92
Loans repaid	49,417 34	Expenses, salaries:	
Sales real estate during year	2,664 84	Officers	960 00
Contingent fund	200 00	Directors	75.50
Fees	112.15	Office rent	180 00
Overdraft	672.66	Advertising	8.95
		Printing and supplies	38.15
		Miscellaneous	90.55
		Real estate	4,324.38
		Cash on hand and in treasury	10 00
			200 00
		Fees	76.84
Total receipts	$ 210 414 96	Total disbursements	$ 210,414.96

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 229,525 00	Paid in on installment stock	$ 233,390.34
Loans on stock pledged	3,111 50	Incompleted loans	3,780.94
Interest earned and unpaid	2,377.64	Profits (undivided)	1,450 82
Real estate acquired	4,921.72	Surplus contingent fund	800.09
Furniture and fixtures	285 90	Overdrafts	672.66
Cash on hand and in treasury	10.00	Accounts payable:	
		Directors	81 90
		Treasurer	26.00
Total assets	$ 240,191.76	Total liabilities	$ 240,191 76

CEDAR VALLEY BUILDING AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated August 1, 1891. Commenced business August 1, 1891.

H. C. HEMENWAY, President. W. T. M. AITKEN, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,926.33	Loans on real estate	$ 1,200.00
Dues installment stock	6,472 00	Installment stock withdrawn	2,727 02
Interest	4,154.15	Matured stock withdrawn	17,371 60
Fines	52 71	Taxes and insurance paid	59.29
Membership fees	5.00	Expenses—salaries	339 00
Transfer fees	1 00	Expenses—general	26 50
Loans repaid	11,800 00	Legal service	25 00
Taxes and insurance repaid	27.40	Printing and supplies	14 25
Bills payable	14,891.99	Premium returned	88.00
Rent real estate	239 91	Taxes real estate	54 65
		Bills payable	14,426 00
		Advance payments	35.75
		Interest	1,489.49
		Cash on hand and in treasury	1,698 55
Total receipts	$ 39,570 49	Total disbursements	$ 39,570.40

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 57,050 00	Paid in on installment stock	$ 41,117.51
Loans on stock pledged	200 00	Installments paid in advance	32.60
Interest earned and unpaid	2 225 21	Profits (divided)	1,924.50
Real estate acquired	4,970.73	Bills payable	22,131 90
Due for insurance and taxes from borrowers	164 97	Accrued interest on bills payable	1,092 95
Cash on hand and in treasury	1,698 55		
Total assets	$ 66,299.46	Total liabilities	$ 66,299 46

COUNCIL BLUFFS MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Council Bluffs.

Incorporated January 1, 1895. **Commenced business January 1, 1895.**

F. L. REED, President. **WM. J. LEVERETT, Secretary.**

Annual statement for fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year.	$ 1,632 80	Loans on real estate	$ 12,420.00
Dues installment stock	9,554.68	Loans on stock pledged	355 00
Full paid stock	4,600 00	Installment stock withdrawn.	10 511.98
Interest	2,760.13	Full and prepaid stock withdrawn	2,300 00
Fines.	16 75	Interest of profits paid on paid up stock withdrawn	137 45
Profits on withdrawals	59 12	Dividend or interest on paid up stock not withdrawn	704 60
Loans repaid	11,289 00	Office help	120 00
Rent	16 00	Office rent	120 00
		Advertising	10.20
		Printing and supplies	34.50
		Desk repaired	75
		Auditor	5 00
		Sheriffs deed	2 75
		Taxes redeemed	31.40
		Insurance	7.20
		Cash on hand and in treasury	2,168.20
Total receipts	$ 29,928.48	Total disbursements	$ 29,928.48

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 35,483 00	Paid in on installment stock	$ 18 373 90
Loans on stock pledged	310.00	Paid in on full paid stock	15 400 00
Real estate acquired	548 38	Profits (divided)	3,859 27
Furniture and safe	173 00	Surplus	1,009 41
Cash on hand in treasury	2,168.20		
Total assets	$ 38,682 58	Total liabilities	$ 38,682.58

CITIZENS BUILDING ASSOCIATION.

Located at Lyons.

Incorporated April 22, 1898. **Commenced Business April 28, 1898.**

T. C. HANNAHER, President. **W. E. BUELL, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 405.59	Loans on real estate	$ 3,500.00
Dues installment stock	5,313 53	Loans on stock pledged	248.10
Interest	714 19	Installment stock withdrawn	5,661.62
Fines	10 22	Interest paid on money advanced or profits paid on stock withdrawn	66 50
Membership fees	2.25	Expenses—salaries	100.00
Loans repaid	3,039 60	Office rent and expense	10 00
Overdrafts	70 84		
Total receipts	$ 9,586.22	Total disbursements	$ 9,586 22

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 9,600.00	Paid in on installment stock	$ 9,319 27
Loans on stock pledged	167 55	Profits (undivided)	220.91
		Guaranteed fund	156 53
		Overdrafts	70.84
Total assets	$ 9,767.55	Total liabilities	$ 9,767.55

DAVENPORT LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Re-Incorporated September 15, 1896. Commenced business June, 1877.

WM. H. WILSON, President. JOB SHORNY, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 8,769 28	Loans on real estate	$ 36,345.00
Dues installment stock	37,265 00	Loans on stock pledged	2,072.00
Interest	15,677.01	Installment stock withdrawn	33,297.00
Fines	345 24	Matured stock withdrawn	19,600.00
Membership fees	11 75	Interest or profits paid on stock withdrawn	20,824 92
Transfer fees	3 50	Taxes and insurance paid	20 46
Profits on withdrawals	433.65	Expenses - salaries:	
Loans repaid	54,608 34	Officers, secretary	900.00
Taxes and insurance repaid	12 80	Directors	80 00
Sales real estate during year	2,875.00	Expenses - general	145.99
Rent of real estate	85.00	Office rent	240 00
		Printing and supplies	30.00
		Other disbursements real estate	125.11
		Cash on hand and in treasury	6,406.09
Total receipts	$ 120,086.57	Total disbursements	$ 120,086.57

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 240,003 83	Paid in on installment stock	$ 195,770.00
Loans on stock pledged	4,420 00	Installments paid in advance	222.00
Interest earned and unpaid	624 24	Interest paid in advance	71.80
Tax certificates	7.66	Profits (divided)	56,123.80
Dues on installment stock unpaid	667 00		
Fines earned and unpaid	58.78		
Cash on hand and in treasury	6,406 09		
Total assets	$ 252,197.60	Total liabilities	$ 252,197.60

DECORAH BUILDING AND LOAN ASSOCIATION.

Located at Decorah.

Incorporated October 1, 1891. Commenced business October 1, 1891.

A. K. BAILEY, President. E. J. CURTIN, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2.44	Loans on real estate	$ 5,200.00
Dues installment stock	3,250.20	Installment stock withdrawn	4,380 00
Interest	1,347 30	Interest or profits paid on stock withdrawn	48 58
Fines	14 40	Expenses—salaries: Officers	240.00
Membership fees	32.00	Expenses—general: Printing and supplies	8.85
Loans repaid	5,950.00	Bills payable	4,750.00
Bills payable	4,400.00	Interest on bills payable	368.04
		Cash on hand and in treasury	.87
Total receipts	$ 14,996.34	Total disbursements	$ 14,996.34

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 18,300.00	Paid in on installment stock	$ 13,925.75
Cash on hand and in treasury	.87	Profits (undivided)	.12
		Bills payable	4,075.00
		Contingent fund to provide against losses	300.00
Total assets	$ 18,300.87	Total liabilities	$ 18,300.87

DOMESTIC LOCAL BUILDING AND LOAN ASSOCIATION.

Located at Akron.

Re-Incorporated July, 1896. Commenced business February 18, 1889.

J. O. DOUGLASS, President. M. A. AGNES, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 750.39	Loans on real estate	$ 2,863.50
Dues installment stock	5,855.75	Loans on stock pledged	600.00
Interest	1,217.90	Installment stock withdrawn	6,585.50
Membership fees	60.00	Interest or profit paid on stock withdrawn	1,380.58
Loans repaid	4,297.20	Expenses—salaries:	
Other receipts:		Secretary	50.00
Sale of books	1.10	Treasurer	5.00
Cash in hands of secretary commencement of fiscal year	87.15	Expenses—general	12.25
		Printing and supplies	4.40
		Cash on hand and in treasury secretary	766.61
		Cash on hand and in treasury	1.65
Total receipts	$ 12,269.49	Total disbursements	$ 12,269.49

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 14,046.85	Paid in on installment stock	$ 14,213.50
Loans on stock pledged	1,500.00	Profits (divided)	1,805.25
Interest earned and unpaid	6.40	Profits (undivided)	42 48
Other assets:		Surplus	278.78
Fines unpaid	5.00		
Dues unpaid and calculated	13.50		
Cash on hand and in treasury	1.65		
Cash on hand and with secretary	766.61		
Total assets	$ 16,340.01	Total liabilities	$ 16,340.01

DUBUQUE BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated February 1, 1876. Re-Incorporated September 15, 1896.

Commenced business February 1, 1876.

HUGH CORRANCE, President. C. H. REYNOLDS, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,876.20	Loans on real estate	$ 75,764.43
Dues installment stock	109 994.50	Loans on stock pledged.	16,126.50
Interest	22,699.06	Installment stock withdrawn	18,543.00
Fines	304.39	Matured stock withdrawn	73,220.00
Membership fees	114.68	Interest or profits paid on stock withdrawn	13,572.80
Transfer fees	2.75	Taxes and insurance paid.	883.09
Loans repaid	76,399.10	Sundry interest	213.89
Taxes and insurance repaid.	544.12	Expenses—Salaries:	
Sales real estate during year	513 12	Officers	1,500.00
Suspense: Accounts in process of settlement	551.85	Traveling	12.09
		Directors	610.00
		Office help	900.00
		Expenses general:	
		Office rent	399.96
		Advertising	81 55
		Legal services	32.00
		Printing and supplies.	206 50
		Agents' commission	7.00
		Real estate	335.98
		Postage	60.10
		Filingstate statement	5.00
		Telephone	45.35
		Auditors	40.00
		Cash on hand and in treasury	7,238.48
		Secretary's bond	15.00
		Suspense: Accounts in process of settlement	3,579.05
		Taxes	609.00
Total receipts	$ 213 999.77	Total disbursements	$ 213,999.77

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 330.844.83	Paid in on installment stock	$ 314,119.50
Loans on stock pledged	16,963.50	Installments paid in advance	1,889.50
Interest earned and unpaid.	3,942.80	Interest paid in advance..	206.98
Real estate acquired	4,846.67	Profits (undivided),earned dividends	43,774.04
Due for insurance and taxes from borrowers	791.24	Suspense: Accounts in process of settlement..	6,213.50
Other assets: Office fixtures	256.50	Guarantee fund	6,300.00
Delinquent dues	7,619.50		
Cash on hand and in treasury	7,238.48		
Total assets	$ 372,503.52	Total liabilities	$ 372,503.52

EAGLE GROVE BUILDING AND LOAN ASSOCIATION.

Located at Eagle Grove.

Incorporated March 27, 1885. (Amended 1896).

Commenced business May 4, 1885.

L. D. McNAUGHTON, President.

EUGENE SCHAFFTER, Secretary.

Annual statement for the fiscal year ending December 31, 1895.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 426.58	Installment stock withdrawn	2,401.12
Interest	121.75	Taxes and insurance paid	5.20
Loans repaid	2,091.03	Expenses, salaries, sec'ry	150.00
		Expenses, general	12.60
		Cash on hand and in treasury	70.44
Total receipts	$ 2,639.36	Total disbursements	$ 2,639.36

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	464.00	Paid in on installment stock	358.81
Interest earned and unpaid	33.85	Profits (undivided) cash on hand	144.24
Due for insurance and taxes from borrowers	5.20	Profits (divided)	70.44
Cash on hand and in treasury	70.44		
Total assets	$ 573.49	Total liabilities	$ 573.49

EASTERN IOWA BUILDING AND LOAN ASSOCIATION.

Located at Tipton.

Incorporated July 4, 1893. **Commenced business July 6, 1893**

GEO. E. BEATTY, President. **L. J. ROWELL, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,777 78	Loans on real estate	$ 3,800.00
Dues installment stock	7,499 00	Loans on stock pledged	300.00
Premium	2,267 49	Installment stock withdrawn	7,173 24
Interest	3,055 46	Full and repaid stock withdrawn	160.00
Transfer fees	1 50	Interest or profits paid on stock withdrawn	5,720 28
Loans repaid, real estate $2,600 stock $500	3,100 00	Taxes and insurance paid	50 06
Taxes and insurance repaid	4 80	Expenses -salaries	780 00
Sales real estate during year	1 800.00	Traveling } Directors }	465 32
Profit and loss, (sale real estate)	15 94	Office help	1,245 32
Incomplete loan (appraisal fee)	2.00	Expenses—general	66 60
Rents	242.30	Printing and supplies	77 33
Expense of officers repaid	28 48	Agents' commission	278.00
		Collectors commission	101 58
		Furniture and fixtures	
		Other disbursements:	
		Appraisal fee	2.00
		Real estate repairs	75.00
		Cash on hand and in treasury	745 34
Total receipts	$ 19 794 75	Total disbursements	$ 19,794 75

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 59,850 00	Paid in on installment stock	$ 45,211 29
Loans on stock pledged	300 00	Paid in on full paid stock	3,040 00
Real estate acquired	1,600 00	Profits (divided)	14,127 38
Furniture and fixtures	136 40	Profits (undivided)	594 27
Taxes and insurance	266.20		
Repairs real estate	75.00		
Cash on hand and in treasury	745 34		
Total assets	$ 62,972 94	Total liabilities	$ 62,972.94

FORT DODGE BUILDING AND LOAN ASSOCIATION.

Located at Fort Dodge.

Incorporated September, 1881. Commenced business, Oct. 1, 1881.

J. H. PEARSONS, President. J. F. CHENEY, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,938 64	Installment stock withdrawn	$ 29,246 23
Dues installment stock	9 479 95	Matured stock withdrawn	2,000.00
Interest	2,674 37	Dividend or interest on stock not withdrawn	837.56
Fines	5 75	Expenses salaries	600.00
Loans repaid	16,253.48	Office help	120.20
		Printing and supplies	6.00
		Cash on hand and in treasury	542.40
Total receipts	$ 33.352.19	Total disbursements	$ 33.352.19

Assets.	Amount.	Disbursements.	Amount.
Loans on real estate	$ 38,397 52	Paid in on installment stock	$ 31,672.17
Interest earned and unpaid	33.15	Profits (divided)	6,216.50
Cash on hand and in treasury	542.40	Profits (undivided)	184 40
		Bills payable	900.00
Total assets	$ 38.973.07	Total liabilities	$ 38.973.07

GERMANIA BUILDING LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated April 14, 1892 Commenced business April 15, 1892.

CHAS. J. WILD, President. ABR. WILD, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2 472.14	Loans on real estate	$ 3,500.00
Dues installment stock	4,082 50	Installment stock withdrawn	949.00
Premium	114.85	Matured stock withdrawn	7,410.80
Interest	2,213 38	Interest or profits on stock withdrawn	159.65
Fines	53.40	Taxes and insurance paid	8 58
Membership fees	2 50	Officers' secretary	150 00
Loans repaid	3 400.00	Expenses—general	42.60
Bills payable	3,296 69	Printing and supplies	23.65
Rent	9 00	Furniture and fixtures	
Pass books	1.25	Bills payable	1,476.39
		Other disbursements: Interest	196.88
		Cash on hand and in treasury	1,678 16
Total receipts	$ 15,595.71	Total disbursements	$ 15,595.71

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 26,750.00	Paid in on installment stock	$ 21,244 50
Loans on stock pledged	1 000 00	Profits (divided)	7,966.22
Premium earned and unpaid	171.18	Profits (undivided)	162.45
Interest earned and unpaid	1,662 37	Bills payable	3,700 00
Real estate acquired	600 00	Bills payable interest	44.20
Due for insurance and taxes from borrowers	28 50		
Dues earned and unpaid	1,118.00		
Fixtures	100.00		
Undivided profits	9.16		
Cash on hand	1,678.16		
Total assets	$ 33 117.37	Total liabilities	$ 33 117.37

GRINNELL BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Re-Incorporated December, 1900. Commenced business October 1, 1887.

GEO. H. HAMLIN, President. D. W. BRAINARD, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements	Amount.
Dues installment stock	$ 8,229.50	Loans on real estate	$ 4,675.00
Premium	404 50	Installment stock withdrawn	1,428 00
Interest	2,209 86	Matured stock withdrawn	10,188.00
Membership fees	6 00	Interest or profits paid on stock withdrawn	1,625.22
Profits on withdrawals	77 96	Dividend or interest on stock not withdrawn	140.58
Loans repaid	8,725 00	Delinquent interest, premiums and taxes and insurance paid (charged up)	1,008 06
Taxes and insurance repaid	12 00	Expenses, salaries	150 00
Expense fund (dues, etc., from delinquents	414 75	Officers auditors	20 00
Bills payable	6,775 00	Printing and supplies	2.50
Other receipts: Overdrawn balance	1,917.12	Bills payable	7,349.00
		Overdrawn balance 1904 brought forward	2,195 32
Total receipts	$ 28.781 69	Total disbursements	$ 28,781.69

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 33,500.09	Paid in on installment stock	$ 22,049 25
Real estate acquired	1,360.50	Profits (divided)	1 730.73
Due for insurance and taxes from borrowers	418 05	Profits (undivided)	2 413.28
		Surplus	292 17
		Bills payable	6,876.00
		Other liabilities: Overdrawn balance	1,917.12
Total assets	$ 35,278 55	Total liabilities	$ 35,278 55

HOME BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated February 7, 1894. **Commenced business March 1, 1894.**

CHARLES E. CROSS, President. **E. J. ESGATE, Secretary.**

Annual statement for the year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 74 64	Loans on real estate	$ 23,120.00
Dues installment stock	12,921 75	Installment stock withdrawn, including profits	4,718 44
Full paid stock	11,100 00	Mutual stock withdrawn, including profits	11,442 47
Interest	3,940.78	Full and prepaid stock withdrawn	8,600.00
Fines	121 32	Interest or profits paid on stock withdrawn, full paid	119 89
Loans repaid	20 830.00	Dividend or interest on stock not withdrawn, full paid	249.83
Other receipts:		Expenses - salaries:	
Sale pass books	10.75	Officers	300 00
		Printing and supplies	6.95
		Other disbursements:	
		Filing report	5 00
		Cash on hand and in treasury	436.66
Total receipts	$ 48,999 24	Total disbursemeuts	$ 48.999 24

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 50,510 00	Paid in on installment stock	$ 40.681.22
Interest earned and unpaid	269 03	Paid in on full paid stock	7,900.00
Cash on hand and in treasury	436.66	Installments paid in advance	968 00
		Interest paid in advance	76.89
		Profits (undivided)	1,589.58
Total assets	$ 51,215.69	Total liabilities	$ 51,215.69

HOME BUILDING AND LOAN ASSOCIATION.

Located at Shenandoah.

Incorporated July 6, 1896. Commenced business July 11, 1896.

GEO. F. COTRILL, President. A. T. IRWIN, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 3 716.51	Loans on real estate	$ 24,819.59
Dues installment stock	14 417 50	Loans on stock pledged	120.00
Full paid stock	8,650 00	Installment stock withdrawn	20,486 37
Interest	7,591.64	Full and prepaid stock withdrawn	2,600 00
Membership fees	46.25	Interest or profits paid on stock withdrawn	3,701.77
Transfer fees	2 75	Dividend or interest on stock not withdrawn	552 57
Loans repaid	17.274 19	Taxes and insurance paid	236 86
Taxes and insurance repaid	150.83	Expenses—salaries:	
Bills payable	3 500.00	Secretary	300.00
		Directors	24 50
		Office help, moving	12 50
		Expenses—general:	
		Releases	13.00
		Office rent	82 50
		Legal service	25.00
		Printing and supplies	56.98
		Filing fee	7 00
		Foreclosures and costs	5.00
		Bills payable	800 00
		Other disbursements:	
		P & S	10.00
		Cash on hand and in treasury	1,352 68
		Interest bills payable	143.45
Total receipts	$ 55,349.67	Total disbursements	$ 55,349.67

Assets.	Amount.	Liabilities	Amount.
Loans on real estate	$ 109,521.86	Paid in on installment stock	$ 68 780 15
Loans on stock pledged	170.00	Paid in on full paid stock	12,650 00
Interest earned and unpaid	1,556 61	Installments paid in advance	137 00
Due for insurance and taxes from borrowers	202 86	Interest paid in advance	19.35
Cash on hand and in treasury	1,352.68	Profits (divided)	24,604.12
		Profits (undivided)	2,565 89
		Bills payable	3,500 00
		Interest on paid stock	379 50
		Directors salaries	18 00
		Secretarys salaries	150.00
Total assets	$ 112,804.01	Total liabilities	$ 112,804.01

HOME BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated March, 1890. Commenced business April, 1890.

W. P. HALLIGAN, President. J. E. DRISCOLL, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount
Cash in treasury at commencement of fiscal year...	$ 44.05	Loans on real estate.	$ 6,200 00
Dues installment stock.	4 674.00	Installment stock withdrawn.	230 00
Interest	2,394 81	Matured stock withdrawn	1 000 00
Fines	70 57	Interest or profits paid on stock withdrawn.	307.57
Loans repaid	664.52	Taxes and insurance paid	38.73
Taxes and insurance repaid.	31 51	Expenses salaries	230 75
Sales real estate during year	1 136.25	Bills payable	4,858 66
Bills payable	3 900 00		
Total receipts	$ 12,915 71	Total disbursements..	$ 12,915.71

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 38,475.17	Paid in on installment stock	$ 24,483.75
Tax certificates	22.14	Paid in on full paid stock.	250.00
Unpaid dues	745 00	Profits (undivided).....	7.678 96
Unpaid interest.....	788.38	Bills payable	7,349 64
		Interest on bills payable..	268 34
Total assets	$ 40,030 69	Total liabilities	$ 40,030.69

HOUSE BUILDING, SAVINGS AND LOAN ASSOCIATION.

Located at Hawarden.

Incorporated 1888. **Commenced business 1888.**

J. E. NASH, President. **T. N. FISHBACK, Secretary**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 926.83	Loans on real estate	$ 3,605.00
Dues installment stock	5 872 30	Loans on stock pledged	625.00
Interest	2,286 67	Installment stock withdrawn	4,877.00
Fines	20.41	Matured stock withdrawn	697.50
Loans repaid	7,410 00	Full and prepaid stock withdrawn	1,300.00
Rents	382.39	Interest or profits paid on stock withdrawn	1,049 33
Personal accounts	17 21	Dividend or interest on stock not withdrawn	62 05
		Taxes and insurance paid	273 32
		Contingent fund	403 64
		Expenses—salaries:	
		Officers, secretary	735 00
		Directors	136 84
		Expenses general	59 82
		Office rent	84 00
		Examinations and officers bonds	90 00
		Foreclosures and costs	1,029 69
		Real estate acquired	47 90
		Personal accounts	54.56
		Cash on hand and in treasury	2,417 36
Total receipts	$ 17 458 02	Total disbursements	$ 17.458 02

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 22.530 00	Paid in on installment stock	$ 23,731.95
Loans on stock pledged	1.635.00	Paid in on full paid stock	500.00
Real estate acquired	3.791 33	Profits (undivided)	6,418.64
Real estate sales contracts	497.25	Expense fund	269.42
Loans in foreclosure	1,029.69	Contingent fund	907.09
Personal accounts	79 69	Interest due on full paid stock	10.00
Office furniture	126 80		
Cash on hand and in treasury	2,417.36		
Total assets	$ 31,837 10	Total liabilities	$ 31,837 10

IOWA BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated January 21, 1889. Commenced business February 1, 1889.

JAMES WATT, President. O. C. COOK Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,389.65	Real estate	$ 1,454.70
Dues installment stock	4,197.00	Real estate on contract	3,979.87
Premium	716.05	Installment stock withdrawn	19,700.82
Interest	1,897.78	Real estate in foreclosure	58 77
Fines	5.40	Individual ledger accounts	15.43
Profits on withdrawals	370.35	Undivided profits	1,447.66
Loans repaid	10,910.00	Law suits pending	167.50
Taxes and insurance repaid	132.12	Taxes and insurance paid	62.29
Sales real estate during year	4,375.89	Expenses—salaries:	
Profit and loss	321.75	Officers	1,350.00
Other receipts:		Traveling	1 25
Real estate sold on contract	2,494.00	Directors	64 00
Real estate in foreclosure	1,797.81	Collection and exchange	26.36
Foreclosure costs advanced	25.50	Expense—general:	
Individual ledger accounts	101.76	Sundry	23.97
Law suits pending	658 66	Postage	10 00
Furniture and fixtures	179.50	Printing and supplies	1.00
Contingent and reserve	2.18	Foreclosures and costs	235.73
		Contingent and reserve	77.44
		Cash on hand and in treasury	898.65
Total receipts	$ 29,575.44	Total disbursements	$ 29,575.44

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 21,629.00	Value installment stock, including profits	$ 20,546.73
Loans on stock pledged	500.00	Installments paid in advance	172.50
Premium earned and unpaid and interest earned and unpaid	1,766.15	Interest paid in advance	8.50
Real estate acquired	2,909.70	Individual sundry accounts	798.49
Due for insurance and taxes from borrowers	130.75	Contingent and reserve	158.34
Other assets:		Undivided profits	4,459.70
Real estate on contract	6,572 32		
Foreclosure costs	217.23		
Arrears dues class "C"	1,506.46		
Arrears dues class "A"	23.00		
Cash on hand and in treasury	898.65		
Total assets	$ 26,144 26	Total liabilities	$ 26,144.26

IOWA DEPOSIT AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated November 19, 1890. Commenced business November 19, 1890.

C. C. Cook, President. **J. S. Irish, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year...	$ 1,508.20	Loans on stock pledged...	$ 50.00
Dues installment stock	1,346.40	Installment stock withdrawn	5,126 01
Premium and interest....	1.117 74	Matured stock withdrawn	1,607 76
Fines	5.75	Full and prepaid stock withdrawn.. ..	2,867.22
Profits on withdrawals.....,	421.99	Interest or profits paid on stock withdrawn	13 33
Loans repaid	52 30	Dividend or interest on stock not withdrawn....	50.00
Taxes and insurance and foreclosure costs repaid.	813.73	Taxes and insurance and foreclosure costs paid.	512.03
Sales real estate during year	1.247 77	Expenses—salaries.....	771.50
Profit and loss	529.21	Profit and loss.....	5,166.14
Real estate sold on contract	2,437.37	Real estate sold on contract	54.63
Real estate in foreclosure ..	3,171.92	Sundry (personal account).	836 12
Sundry (personal accounts)	1,212.49	Real estate..... ..	59 26
Suits pending.....	615.00	General expense	10 80
		Real estate in foreclosure	645 66
		Cash on hand and in treasury.....	1 887.12
Total receipts.....	$ 19,657.57	Total disbursements ..	$ 19 657 57

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate.....	$ 7,950 00	Value installment stock..	$ 12,079 26
Premium earned & unpaid } Interest earned & unpaid }	110 25	Paid in on full paid stock	600.00
Real estate acquired	904.80	Installments paid in advance	45 70
Judgments	1,800.00	Profits (undivided).	2,363 20
Due for insurance and taxes and foreclosure costs from borrowers.... .	841 34	Loan fund dues	5 30
Real estate sold on contract.	1,114 95	Sundry (personal accounts)..	7 98
Arrears loan fund dues	1,058 74	Contingent and reserve...	76.51
Cash on hand and in treasury	1,887 12	Over and short dues.	489 25
Total assets.....	$ 15 667 20	Total liabilities	$ 15,667.20

IOWA SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated August, 1889. Commenced business August 14, 1889.

JAMES WATT, President. C. C. COOK, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 591 92	Sundry profits	$ 19.35
Dues installment stock	3,219 80	Real estate	1,239 85
Premium	3,534 67	Installment stock withdrawn	25,934.60
Interest		Real estate sold on contract	1,822.20
Loans repaid	2,050 00	Full and prepaid stock withdrawn	37,700 00
Taxes and insurance repaid	191 65	Interest or profits paid on stock withdrawn	404 59
Sales real estate during year	6,947 39	Dividend or interest paid on stock not withdrawn	837 50
Expense fund (dues etc.)	1 66	Taxes and insurance paid	373 04
Profits	216 23	Expenses-salaries	1,808.40
Real estate sold on contract	3,273 89	Expenses—general	312 33
Foreclosure account	796 10	Collections	29.94
		Foreclosures and costs	243 38
		Loss on real estate sold	3,145.28
		Cash on hand and in treasury	882.85
Total receipts	$ 40,823 31	Total disbursements	$ 40 823 31

Assets.	Amount	Liabilities.	Amount.
Loans on real estate	$ 27,100 00	Paid in on installment stock	$ 29,590 28
Real estate acquired	14,890.16	Paid in on full paid stock	9,668 66
Due for insurance and taxes from borrowers	168.27	Paid in on prepaid stock	320 00
Real estate sold on contract	8,925 42	Profits divided)	3,178.71
Cash on hand and in treasury	882 85	Profits (undivided)	523 05
		Surplus (contingent)	8,686 00
Total assets	$ 51,966.70	Total liabilities	$ 51 966 70

IOWA BUSINES MEN'S BUILDING AND LOAN ASSOCIATION.

Located at Marshalltown.

Incorporated Sept. 14, 1891. **Commenced business Nov. 4, 1891.**

JOHN. D. VAIL, President. **E. M. VAIL, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,007.63	Loans on stock pledged	$ 1,825.03
Dues installment stock	4,281 94	Installment stock withdrawn	14,757.62
Premium and interest	2,957 28	Full and prepaid stock withdrawn	6,071.47
Fines	165.98	Interest or profits paid on stock withdrawn	4,667.07
Transfer fees	3 00	Taxes and insurance advanced	158 67
Loans repaid	16,321 35	Real estate contract	1,050 00
Taxes and insurance repaid abstract fees	691.23	Expenses—salaries:	
Sales real estate during year	4,101.42	Officers	1,695.00
Rents from real estate	1,490 61	Traveling	15.10
Expense fund (dues, etc.)	2,774 88	Directors	10.00
Dividends	294 95	Office help	582 00
General expense	2 00	Expenses—general:	139 15
Other receipts furniture and fixtures	27 00	Office rent	420 00
Real estate contract	5,176 61	Legal service	72 50
Loans foreclosed	3,544.94	Printing and supplies	77.43
Foreclosure expenses	577.21	Collections and exchange	55.08
Second contingent fund	174 04	Furniture and fixtures	764.16
Contingent fund	1,023 88	Undivided profits	3,459.37
		Foreclosures and costs	1,784.98
		C. A Hulpien	6 40
		Real estate	60.89
		Rent	799.65
		Other disbursements: Interest and premium	37.91
		Contingent fund	1,161.73
		Second contingent fund	288.70
		Cash on hand and in treasury	411.09
Total receipts	$ 45,625.95	Total disbursements	$ 45,625.95

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 31,149.25	Paid in on installment stock	$ 34,237.31
Loans on stock pledged	1,630 03	Paid in on full paid stock	4,497.82
Premiums earned and unpaid and interest earned and unpaid	1,356.49	Paid in on prepaid stock	98.61
Real estate acquired	30,982 10	Incompleted loans	450.00
Tax certificates	24.15	Profits (divided)	19,028.75
Judgements	1,624,63	Profits (undivided)	1,356.49
Due for insurance and taxes and abstracts from borrowers	399.41	Expense fund	7,543.19
Foreclosure expenses	11 87	Contingent fund	292.53
Real estate contract	4,865.74	C. A. Hulpien	4,294.70
Deficiency judgment	228.18	Second contingent fund	172.70
Furniture and fixtures	16 66	Over and short	730.64
Cash on hand and in treasury	411.09		6.85
Total assets	$ 72,709.60	Total liabilities	$ 72,709.60

IOWA CENTRAL SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated March 20, 1899. **Commenced business April 1, 1899.**

J. A. T. HULL, President. **T. N. BURKET, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 225 76	Contract account	$ 775.00
Dues installment stock	23 237.60	Insurance taxes and repairs on real estate	270.51
Interest	2,494 68	Installment stock withdrawn	8,444 44
Fines and transfer fees	85.00	Matured stock withdrawn	86 00
Profits on withdrawals	341 57	Full paid stock withdrawn	8,600.00
Loans repaid	13,665 00	Interest or profits paid on stock withdrawn and matured	1,119.57
Taxes and insurance repaid	135.71	Dividend or interest on full paid stock	626 34
Sales real estate during year sold on contract	667 55	Taxes and insurance paid	83.26
Foreclosure costs	100 86	Expenses—salaries:	
Rents and real estate acquired	514.15	Officers	750.00
Contract payments	249.00	Office help	300.00
Gain acc't real estate sale	16.68	Expenses general:	
		Bonds and filing state report	17 00
		Office rent	48.00
		Fees account releasing mortgages	12.50
		Collection fees account local treasurer	35.11
		Postage, printing and supplies	59.85
		Furniture and fixtures	
		Foreclosures and costs	217.04
		Cash on hand and in treasury	288 94
Total receipts	$ 21,733.56	Total disbursements	$ 21.733.56

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 23.075.00	Paid in on installment stock	$ 15,536.38
Real estate acquired	2,770.86	Paid in on full paid stock	8.300.00
Dues for insurance and taxes rom borrowers	48 64	Profits (divided)	2,415.52
Contract account	526 00	Profits (undivided)	408.76
Foreclosure costs	116 18	Surplus	169.96
Cash on hand and in treasury	288 94		
Total assets	$ 26,825 62	Total liabilities	$ 26,825.62

KEOKUK LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated March 2, 1872. Commenced business March 2, 1872.

S. E. CORBY, President. J. D. ECKER, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,031 81	Loans on real estate	$ 50,402.85
Dues installment stock	31,997.00	Installment stock withdrawn	27,339 40
Premium	384.65	Interest or profits paid on stock withdrawn	9,854 97
Interest	13,682.09	Taxes and insurance paid	1,422.76
Membership	368 25	Expenses—salaries, secretary	1,311 45
Loans repaid	80,640.00	Coal	7.48
Taxes and insurance repaid	927.75	Insurance bonds and police calls	42 00
Returned from other series to x	894 00	Traveling	17 30
Bills payable	71,533.05	Water	3.37
Salary returned	211.45	Directors	207.89
		Office rent	56 26
		Advertising	69 25
		League dues	4.50
		Lega service	29 22
		Auditor of State	5.00
		Printing and supplies	22 36
		Electric fan	1.88
		Oil for lights	47
		Cleaning office	5 76
		Telephone	13.75
		Bills payable	59,764 33
		Expense paid out for other series returned	894 00
		Ca h on hand and in treasury	192 80
Total receipts	$ 151,670.05	Total disbursements	$ 151 670 05

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 187,673 70	Paid in on installment stock	$ 89 358.60
Due for insurance and taxes from borrowers	4,154 45	Profits (undivided)	16 494.02
Cash on hand and in treasury	192 80	Bills payable	91,968.44
Total assets	$ 191,820.95	Total liabilities	$ 191,820.95

LEE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated September 1, 1885. Commenced business September 1, 1885.

S. E. Carey, President. **J. D. Ecker, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year.	$ 11 50	Loans on real estate.	$ 48,966 44
Dues installment stock	30,717 20	Installment stock withdrawn	27,011.35
Premium	581.50	Interest or profits paid on stock withdrawn	10.014.16
Interest	11 784.66	Taxes and insurance paid	1 009.55
Membership fees	425 65	Expenses—salaries:	
Loans repaid	34,697 69	Secretary	1,305 10
Taxes and insurance repaid.	528 86	Traveling	17 30
Bills payable	120,346 76	Directors	288 10
Returned salary	205 10	Coal	7.49
Expense paid by other series to 12	560 51	Insurance bonds and police call	43 00
		Expense—general:	
		Water	3 38
		Office rent	56.24
		Advertising	69 25
		League dues	4 50
		Legal service	29.23
		Auditor of state	5.00
		Printing and supplies	22 34
		Electric fan	1 87
		Oil for lights	.48
		Cleaning office	5 78
		Telephone	13.75
		Bills payable	109,103.82
		Expenses paid by series 12	560 51
		Cash on hand and in treasury	1,320 79
Total receipts	$ 199,859 43	Total disbursements	$ 199 859.43

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 168,550.45	Paid in on installment stock	$ 75,130.05
Due for insurance and taxes from borrowers	1 528 23	Profits (undivided)	20,934 48
Cash on hand and in treasury	1,320.79	Bills payable	74,831 94
		Contingent	503 60
Total assets	$ 171,399 47	Total liabilities	$ 171,399.47

LINN COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated May 26, 1886. Commenced business May 29, 1886.

T. R. ALEXANDER, President. C. H. KURTZ, Secretary

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,868 45	Loans on real estate	$ 16,200.00
Dues installment stock	15.457 77	Loans on stock pledged	465.00
Full paid stock	6 000 00	Installment stock withdrawn	200 00
Interest	3,413 11	Matured stock withdrawn	7,132 83
Fines	129 51	Full and prepaid stock withdrawn	2,500.00
Loans repaid	350 00	Interest or profits paid on stock withdrawn	25 00
Taxes and insurance repaid	207 06	Dividend or interest on stock not withdrawn	450 00
Pass books	6 00	Taxes and insurance paid	226.27
Rents	53 50	Interest on overdrafts at bank	6.12
Due treasurer, account overdrawn	48.06	Expense—salaries: Secretary	200.00
		Expenses—general: State auditor fees	5.00
		Printing and supplies	4 75
		Repairs on real estate (title property)	112.48
		Other disbursements: State building and loan league	6.00
Total receipts	$ 27,538 46	Total disbursements	$ 27,538.46

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 41,950 00	Paid in on installment stock	$ 34,964.34
Loans on stock pledged	165 00	Paid in on full paid stock	8,000.00
Real estate acquired	1,117 82	Profits (undivided)	371.86
Tax certificates	103 80	Due treasurer, account overdrawn	48 06
Due for insurance and taxes from borrowers	47 64		
Total assets	$ 43,384.26	Total liabilities	$ 43,384 26

LAPORTE BUILDING AND LOAN ASSOCIATION.

Located at Laporte City.

Incorporated March 17, 1884. Re-incorporated September 2, 1896.

Commenced business April 2, 1884.

P. L. HAYZLETT, President. GEORGE BANGER, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1.005 03	Loans on real estate	$ 5,650.00
Dues installment stock	3 452.98	Installment stock withdrawn	4,250.00
Interest	1,339.30	Matured stock withdrawn 10th series	2,300.00
Membership fees	2 00	Full and prepaid stock withdrawn	355 00
Transfer fees	1 50	Interest or profits paid on stock withdrawn	27.43
Profits on withdrawals	15.91	Expenses - salaries:	
Loans repaid	3.550.00	Secretary	100.00
Taxes and insurance repaid.	19 40	President	15.00
Installment stock withdrawn.	3,000.00	Expenses - general	17.90
Rent	25.00	Taxes	8.18
Sale of pass books.	1.20	Repairs real estate.	4 75
Loans paid	943.32	200 pass books and express	16.20
		Cash on hand and in treasury	611 18
Total receipts	$ 13,355 64	Total disbursements	$ 13.355.64

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 18 695.00	Paid in on installment stock	$ 15 018.00
Interest earned and unpaid.	2 40	Profits (divided)	4,569 31
Real estate acquired	245 00	Profits (undivided)	13.05
Due for insurance from borrowers	2.92		
Rent due and unpaid	18.00		
Dues due and unpaid	25 86		
Cash on hand and in treasury	611 18		
Total assets	$ 19,600.36	Total liabilities	$ 19.600 36

MUTUAL BENEFIT BUILDING AND LOAN ASSOCIATION.

Located at Atlantic.

Incorporated January 6, 1891. Commenced business January 6, 1891.

J. D. ROCKAFELLOW, President. GEO. E. PENNELL, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 897.95	Loans on real estate	$ 300.00
Dues installment stock	3,006 20	Loans on stock pledged	1,250 00
Full paid stock	540.00	Installment stock withdrawn	7,262.88
Interest	3 097.36	Matured stock withdrawn	3,500 00
Fines	145 98	Full and prepaid stock withdrawn and matured	6,671 97
Loans repaid	14,018 11	Interest or profits paid on stock withdrawn and matured	707.32
Taxes and insurance repaid	18 05	Taxes and insurance paid	15.00
Sales real estate during year	42.36	Expenses—salaries:	
Office building and fixtures	200 00	Officers	1,272.00
Tax certificates	119 42	Expenses—general	41.97
		Light and heat	60 66
		Printing and supplies	42.48
		Collection and expense	28.86
		Tax certificates	64 41
		O. B. & F. acc't	72.02
		Real estate	17.52
		Cash on hand and in treasury	728.34
Total receipts	$ 22,035 43	Total disbursements	$ 22 035 43

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 31,161 68	Paid in on installment stock	$ 12.194.13
Loans on stock pledged	1,250 00	Paid in on full paid stock	11.140.00
Real estate acquired	532.86	Paid in on prepaid stock	7,235.00
Tax certificates	211 89	Profits (undivided)	6,940.30
Due for insurance and taxes from borrowers	81.47		
Office building and fixtures	3,543.19		
Cash on hand and in treasury	728 34		
Total assets	$ 37.509 43	Total liabilities	$ 37,509.43

MUTUAL LOAN AND SAVINGS ASSOCIATION.

Located at Tama.

Incorporated May, 1889. **Commenced business May, 1889.**

F. W. BROKHAUSEN, President. **C. H. TANNER, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 629.72	Loans on real estate	$ 5,600.00
Dues installment stock	9 671.95	Loans on stock pledged	600.00
Full paid stock	4 600 00	Installment stock withdrawn	5,229 05
Interest	4 460 09	Matured stock withdrawn	16,800.00
Fines	54 40	Interest or profits paid on stock withdrawn	2,079 71
Membership fees	54.90	Taxes and insurance paid	25.15
Transfer fees	1 00	Expenses—salaries:	
Loans repaid	13,075.00	Officers	100 00
Taxes and insurance repaid	67.05	Printing and supplies	24.05
Other receipts:		Cash on hand and in treasury	2,158.26
Miscellaneous interest	2 11		
Total receipts	$ 32,616 22	Total disbursements	$ 32,616 22

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 47,000 00	Paid in on itstallment stock	$ 32 545.20
Loans on stock pledged	600 00	Paid in on prepaid stock	4,600.00
Due for insurance and taxes from borrowers	53 05	Installments paid in advance	39.00
Cash on hand and in treasury	2,158 26	Profits (undivided)	12,561 80
		Emergency fund	65 31
Total assets	$ 49,811.31	Total liabilities	$ 49,811.31

MUTUAL HOME LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated March 29, 1895. **Commenced business April 3, 1895.**

O. T. FRISBIE, President. **J. F. WILSON, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,561.42	Loans on real estate	$ 55,049.37
Dues installment stock	62,065 55	Installment stock withdrawn	39,158.40
Full paid stock	2,500 00	Full and prepaid stock withdrawn	1,200 00
Interest	8,996 68	Interest or profits paid on stock withdrawn	47.76
Fines	66 04	Dividend or interest on stock not withdrawn	1,165 30
Loans repaid	26,523.77	Expenses—salaries:	
Pass books and certificates	16.50	Secretary	440.00
Bills payable	2,000 00	Directors	141 50
		Office help	118.45
		Office rent	110.00
		Printing and supplies	3.74
		State auditor	5.00
		Outstanding check paid	3,794 86
		Bills payable	2,000 00
		Stationery	14.00
		Cash on hand and in treasury	1,481 58
Total receipts	$ 104.729 96	Total disbursements	$ 104,729 96

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 138,327 80	Paid in on installment stock	$ 115,224 64
Interest earned and unpaid	251.82	Paid in on full paid stock	20,950 00
Cash on hand and in treasury	1,481.58	Profits (divided)	632.16
		Surplus	3,254.40
Total assets	$ 140 061.20	Total liabilities	$ 140,061.20

MASON CITY BUILDING AND LOAN ASSOCIATION.

Located at Mason City.

Incorporated February 16, 1880. **Re-Incorporated July 11, 1900.**

Commenced business February 16, 1880.

JOHN D. GLASS, President. **R. VALENTINE, Secretary.**

Annual statement for the year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 5,880.05	Loans on real estate	$ 21,634 34
Dues installment stock	38,849.00	Installment stock withdrawn	36,443.00
Interest	8,724 66	Interest or profits paid on stock withdrawn	9,367.90
Fines	259.17	Expenses—salaries:	
Membership fees	63.00	Officers	825.00
Transfer fees	1 00	Expenses—general:	
Loans repaid	19,350 00	Filing annual report	5.00
Other receipts:		Filing fee articles incorporation	16.00
Rents	10.50	Postage	15 60
From trust fund	16.00	Legal service	4.00
Redemption from foreclosures	1,390.20	Printing and supplies	55.43
		Foreclosures and costs	1,822.93
		Cash on hand and in treasury	4,304 38
Total receipts	$ 74,493.58	Total disbursements	$ 74,493.58

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 108,543.92	Paid in on installment stock	$ 102,600.00
Interest earned and unpaid	1,652.47	Installments paid in advance	774.00
Judgments	1,820.68	Interest paid in advance	147.27
Installments unpaid	2,693.00	Profits (divided)	154,020.97
Trust fund to pay cost filing articles incorporation	221 50	Profits (undivided)	3 125.83
Cash on hand and in treasury	4,304.38		
Total assets	$ 119,235 95	Total liabilities	$ 119,235 95

THE MERCHANTS AND MECHANICS LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated February 13, 1889. Commenced business March 4, 1889.

P. W. McMANUS, President. JOSEPH OCHS, Secretary.

Annual statement for the fiscal year ending December 31, 1905

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1.589 05	Loans on real estate	$ 10 200 00
Dues installment stock	10 069.50	Loans on stock pledged	600.00
Interest	5,662 27	Installment stock withdrawn	3 369.50
Fines, membership fees	36.40	Matured stock withdrawn	22.800.00
Loans repaid	22,000 00	Interest or profits paid on stock withdrawn and on bills payable	1,130.96
Taxes and insurance repaid	42.34	Taxes and insurance paid	24.50
Surplus	35.31	Expenses—salaries: Secretary	900 00
		Expenses general	27 45
		Cash on hand and in treasury	382.46
Total receipts	39,434 87	Total disbursements.	$ 39.434.87

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 80 900 00	Paid in on installment stock	$ 52,043.00
Loans on stock pledged	920.00	Installments and interest paid in advance	93.00
Interest earned and unpaid	530 10	Profits (divided)	14.964.91
Due for insurance and taxes from borrowers	82 90	Surplus	321 55
Unpaid installments	1,107.00	Bills payable	16,500.00
Cash on hand and in treasury	382.46		
Total assets	$ 83,922 46	Total disbursements	$ 83,922.46

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

Located at Inwood.

Incorporated February 1, 1888. Commenced business February 1, 1888.

S. J. MAK, President. **CHAS. SKEWIS, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 182 23	Loans on real estate	$ 2,500 00
Dues installment stock	3,058 00	Installment stock withdrawn	1,753 50
Interest	526.04	Interest or profits paid on stock withdrawn	785 08
Fines	16 65	Taxes and insurance paid	30 50
Loans repaid	3,025 00	Expenses - salaries	100.00
Taxes and insurance repaid	50.04	Expenses—general:	
Rents	84.00	State auditor	5.00
Special deposit	56 67	Advertising, printing	13 00
Interest on dues and interest past due	34.12	Bills payable	1,000.00
		Cash on hand and in treasury	845.63
Total receipts	$ 7,032 75	Total disbursements	$ 7,032 75

Assets.	Amount	Liabilities.	Amount
Loans on real estate	$ 4,650.00	Paid in on installment stock	$ 5,103.50
Interest earned and unpaid	18.76	Installments paid in advance	25.00
Real estate acquired	922.40	Profits (divided)	1,270 88
Unpaid installments	21.50	Profits (undivided)	2 24
Cash on hand and in treasury	845.63	Special deposit to apply on purchase of real estate	56.67
Total assets	$ 6 458.29	Total liabilities	$ 6,458.29

NORTHWESTERN DEPOSIT AND INVESTMENT COMPANY.

Located at Holstein.

Incorporated February 1, 1892. Commenced business February 2, 1892

J. T. WALKER, President. **S. B. Gilmore, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 975.70	Loans on stock pledged	$ 150 00
Dues installment stock	1 794.89	Installment stock withdrawn	9,907.18
Premium	512 24	Full and prepaid stock withdrawn	2 100 00
Interest	1,262.48	Interest or profits paid on stock withdrawn	2 285 27
Loans repaid	11,072 00	Dividend or interest on stock not withdrawn	93 00
Taxes and insurance repaid	12.93	Taxes and insurance paid	179.91
Expense fund (dues, etc.)	111 23	Expenses—salaries:	
Real estate sold on contract	126.88	Officers	620.00
Rent	50 00	Traveling	82.19
Real estate under foreclosure	800.00	Expenses-general	128 20
		Printing and supplies	63 25
		Agents' commission collection fees	34 40
		Furniture and fixtures	
		Abstract fees	30 50
		Maturity fund paid	748.56
		Other disbursements:	
		Refund	2.66
		Repairs on real estate	87 10
		Cash on hand and in treasury	206 18
Total receipts	$ 16 718 35	Total disbursements	$ 16 718.35

Assets	Amount.	Liabilities.	Amount.
Loans on real estate	$ 12,350 00	Paid in on installment stock	$ 9.641 36
Real estate acquired	1,403.77	Paid in on full paid stock	2.100 00
Judgments	174.23	Profits (divided)	2,205.82
Held on stock withdrawn to cover loss on E. H. M. Cutchen, treasurer	849.55	Expense fund	735.89
Charged to stock not withdrawn to cover loss on E. H. M. Cutchen, treasurer	1 109.16	Maturity fund apportioned to stock	2 069.52
Furniture and fixtures	150.00		
Costs on judgment and foreclosure	198.58		
Real estate sold on contract	311 12		
Cash on hand and in treasury	206.18		
Total assets	$ 16,752 59	Total liabilities	$ 16.752 59

OSKALOOSA NATIONAL BUILDING LOAN AND INVESTMENT ASSOCIATION.

Located at Oskaloosa.

Incorporated December 19, 1894. Commenced business January 24, 1895.

CHAS. V. HOFFMAN, President. J. E. DAVIS, Secretary.

Annual statement for fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 641.52	Installment stock withdrawn	$ 1,561.70
Dues installment stock	223.50	Interest or profits paid on stock withdrawn	63.61
Premium	259.01	Interest on repaid, withdrawn	31 50
Interest	260 51	Taxes and insurance paid	103.79
Loans repaid	2,205.00	Expense—salaries:	300.00
Taxes and insurance repaid	9 31	Expenses—general: Agents' commission	6.40
Expense fund (dues etc.,)	6 13	Foreclosures and costs	1,002 85
Other receipts, rents	321 00	Profit and loss	52 91
		Other disbursements A. W. account	358.00
		Cash on hand and in treasury	236 01
		Real estate acquired	73.82
Total receipts	$ 3,925.98	Total disbursements	$ 3,925.98

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 1,450 00	Paid in on installment stock	$ 1,292.49
Loans on stock pledged	16 00	Paid in on prepaid stock	350 00
Real estate acquired	5,209.12	Profits (undivided)	7,836.89
Due for insurance and taxes from borrowers	794 05	O. J. Lynch	96.00
Cost in foreclosure	14.60		
Real estate in foreclosure	1,300 00		
Furniture and fixtures	125 00		
Davidson account	72 54		
A W account	358 00		
Cash on hand and in treasury	236 01		
Total assets	$ 9,575.38	Total liabilities	$ 9,575 38

PERPETUAL SAVINGS AND LOAN ASSOCIATION.

Located at Cedar Rapids..

corporated January 25, 1875. Commenced business January 28, 1875

JAMES E. LAWLER, President. F. D. DENLINGER, Secretary.

Annual statement for the fiscal year ending December, 31, 1905.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 8,281 85	Loans on real estate..	$ 77,561.98
Dues installment stock	121 111.37	Loans on stock pledged	11,145.80
Interest	20,313.52	Installment stock withdrawn ...	111.877 38
Membership fees	18 75	Taxes and insurance paid	639.07
Loans repaid	32 287.55	Expenses—salaries:	
Taxes and insurance repaid	322 95	Officers	1,515 64
Bills payable	9,000 00	Directors	409.50
Stock loans repaid	14,786.58	Office help ..	216 00
		Expenses—general .. .	145.75
		Office rent	450.00
		Advertising	37.55
		Legal service	67.90
		Printing and supplies	56.00
		Bills payable	2,000.00
Total receipts	$ 206 122 57	Total disbursements..	$ 206,122.57

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 266,874 52	Paid in on installment stock....	$ 264,617 61
Loans on stock pledged.	5,255.17	Interest paid	1,459 84
Due for insurance and taxes from borrowers	720.02	Bills payable	7,000 00
Furniture and fixtures.....	478.15	Reserve	800.00
Expense..... ..	154 32	Contingent fund	1,700 00
Rent paid 6 months in advance to July 1, 1906	225 00	Mortgage expense	39.00
Cash on hand and in treasury	2,211.11	In erest stock loans	296.04
		Books...	75
Total assets	$ 275,913.30	Total liabilities..... .	$ 275,913 30

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated January 21, 1879. Commenced business February 1, 1879.

J. E. SEDGWICK, President. EDWIN MESSICK, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2 009 81	Loans on real estate	$ 28,300 00
Dues installment stock	88 682.00	Installment stock withdrawn	12,460 50
Interest	18 548 11	Matured stock withdrawn	28,776 00
Fines	111 35	Interest or profits paid on stock withdrawn, and matured	17.164.03
Membership fees	33 00	Taxes and insurance paid.	974.41
Transfer fees	13 00	Expenses salaries:	
Loans repaid	33,700 00	Officers	1,000.00
Loans matured	5,100.00	Auditors	72 00
Tax receipts	164 87	Expenses general:	
Interest - tax receipts	12.64	Office rent	100 00
Outstanding orders	38,500.00	Filing fees	5.00
		Printing and supplies	73 10
		Furniture and fixtures.	
		Premium rebated	45 00
		Paid on outstanding orders	42,100.00
		Interest on outstanding orders	934.93
		Cash on hand and in treasury	4,869 81
Total receipts	$ 136,874 78	Total disbursements	$ 136,874.78

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 247,100.00	Paid in on installment stock	$ 195 741 12
Interest earned and unpaid.	1,615 52	Installments paid in advance	61.00
Tax certi cates	49.70	Profits (undivided)	63,206 64
Due for insurance and taxes from borrowers	1,352.00		
Dues in arrears	1,789 00		
Interest in arrears	2,232.73		
Cash on hand and in treasury	4,869.81		
Total assets	$ 259 008.76	Total liabilities	$ 259,008 76

PERPETUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated April 1, 1890. **Commenced business April 1, 1890.**

J. M. GROAT, President. **GEO. R. TURNER, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,045.52	Loans on real estate	$ 57,229.65
Dues installment stock	71,792.83	Loans on stock pledged	1,856.00
Interest	15,349.59	Installment stock withdrawn	59,059 49
Membership fees	77.50	Taxes and insurance paid	182.85
Loans repaid	31,183.00	Expenses—salaries:	
Taxes and insurance repaid	112.67	Officers	900.00
Sales real estate during year	31 82	Traveling	4.75
Profit and loss	47.06	Expenses—general	58 45
Bills payable	13,141.76	Office rent	118.50
		Advertising	11.40
		Auditing	75 00
		Printing and supplies	73 25
		Moving office	30.00
		Furniture and fixtures	15 10
		Foreclosures and costs	88 09
		Bills payable	13,029 09
		Interest bills payable	68 17
		Telephone	22 50
		Real estate	22 60
		Cash on hand and in treasury	436.37
Total receipts	$ 132,781.26	Total disbursements	$ 132,781.26

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 210 509 65	Paid in on installment stock	$ 214,711.54
Loans on stock pledged	2,166 00	Bills payable	240 67
Interest earned and unpaid	689 96	Contingent fund	500.00
Real estate acquired	1,081.92		
Due for insurance and taxes from borrowers	418 31		
Furniture and fixtures	150 00		
Cash on hand and in treasury	436.37		
Total assets	$ 215,452 21	Total liabilities	$ 215,452.21

PAGE COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Clarinda.

Incorporated September 11, 1897. Commenced business October 1, 1897.

L. W. Lewis, President. C. E. Blair, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 833.24	Loans on real estate	$ 9,650.00
Dues installment stock	6,363.20	Installment stock withdrawn	2,111.60
Interest	2,214 96	Full and prepaid stock withdrawn	1,000.00
Fines	65.75	Interest or profits paid on stock withdrawn	304.80
Membership fees	53.50	Dividend or interest on prepaid stock withdrawn	70.00
Transfer fees	5.00	Expenses—salaries: Secretary	150.00
Loans repaid	4,410.00	Expenses—general: Advertising	1.32
		Printing and supplies	7.90
		Other disbursements: Auditor of State	5.00
		Cash on hand and in treasury	645.03
Total receipts	$ 13,945.65	Total disbursements	$ 13,945.65

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 30,140 00	Paid in on installment stock	$ 24,077.40
Loans on stock pledged	50 00	Installments paid in advance	119.00
Interest earned and unpaid	25 08	Profits (divided)	5,755.72
Installments unpaid	168.00	Profits (undivided)	300.99
Cash on hand and in treasury	645.03	Contingent fund	625.00
		Salary secretary 1905	150.00
Total assets	$ 31,028 11	Total liabilities	$ 31,028.11

PEOPLES BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporatek July, 1892. **Commenced business August, 1892.**

D. A. LaForce, President. **D. A. Emery, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 695 72	Loans on real estate	$ 5,240 50
Dues installment stock	8 860 20	Loans on stock pledged	2,295.00
Interest	5,925 92	Installment stock withdrawn.	12 436 60
Fines	264 24	Matured stock withdrawn	6,618.00
Loans repaid	22 105 46	Interest or profits paid on stock withdrawn.	7,324 86
Taxes and insurance repaid	386.04	Taxes and insurance paid	6.60
Sales real estate during year	3,751.40	Expenses salaries:	
Bills payable	3,000.00	Officers	1,000 00
Expense	11.58	Office help	195.00
		Expenses, general	150 15
		Office rent	237 00
		Printing and supplies	20.50
		Outstanding orders	5 000.00
		Interest	1.153 16
		Real estate	169 75
		Bills payable	1,000.00
		Other disbursements:	
		Sundries	179.77
		Cash on hand and in treasury	1,973 67
Total receipts	$ 45,000.56	Total disbursements	$ 45,000.56

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 64,640.00	Paid in on installment stock	$ 43,502 70
Loans on stock pledged	1 273 54	Installments paid in advance	25 90
Interest earned and unpaid	2 001.73	Interest paid in advance	15 61
Real estate acquired	5,446 26	Profits divided	9.788 14
Due for insurance and taxes from borrowers	183 20	Profits undivided)	1,533 44
Dues in arrears	2,173.50	Bills payable	2,000 00
Cash on hand and in treasury	1,973.67	Outstanding orders	19 800 00
		Interest accrued	246 11
		Contingent fund	780 00
Total assets	$ 77,691 90	Total liabilities	$ 77,691.90

PERPETUAL BUILDING ASSOCIATION.

Located at Clinton.

Incorporated January 1, 1870. Commenced business January 1, 1870.

C. H. George, President. L. W. Barker, Secretary.

Annual statement for the year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,115 28	Real estate	$ 47.42
Dues installment stock, mortgages	153 95	Installment stock withdrawn	5,515.29
Interest	169 56	Matured stock withdrawn interest refunded	15.42
Sales real estate during year	5,281.00	Taxes and insurance paid	581.20
Rents	907 00	Expenses—salaries:	
Taxes refunded	7 07	Help office rent, fuel light, stationery, etc	640.00
One-third deposits on mortgages	208 36	Repairs on real estate.	552.06
		Expense (postage, etc.)	11 50
		Agents' commission	45.35
		Cash on hand and in treasury	433 97
Total receipts	$ 7,842 22	Total disbursements.	$ 7,842.22

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 1,924.04	Paid in on installment stock	$ 88 194.54
Interest earned and unpaid	275 70	Unpaid items (taxes etc)	500.00
Real estate acquired	25 250.00	One-third deposits on mortgages paid up.	8,209.90
Foreclosures	350.00		
Due for insurance from borrowers	12 00		
Furniture and fixtures	160.00		
Due from sundry shareholders	1,909 39		
Deficiency	54 934 17		
Due from ex-secretaries	11 654.77		
Cash on hand and in treasury	433 97		
Total assets	$ 96,904.44	Total liabilities	$ 96 904.44

PERRY BUILDING AND LOAN ASSOCIATION.

Located at Perry.

Incorporated May 6, 1896. Commenced business May 5, 1896.

ALLEN BREED, President. L. B. THORNBURG, Secretary.

Annual statemens for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 5,711.72	Loans on stock pledged	$ 976 00
Dues installment stock	1,091.40	Installment stock withdrawn	781.90
Premium	253 74	Interest or profits apportioned to stock withdrawn	236.75
Interest	502.68	Expenses—salaries	120.00
Profit and loss	49.81	Expenses—general:	
		Printing and supplies	3.75
		Postage	1 00
		Paid to state auditor	5.00
Total receipts	$ 8,309 35	Total disbursements	$ 8,309 35

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 4,500 00	Paid in on installment stock	$ 11,545 81
Loans on stock pledged	5,853.00	Paid in on full paid stock	100 00
Cash on hand and in treasury	6,684 95	Profits (divided)	4,950.38
		Profits (undivided)	434 76
		Interest A stock	6.00
Total assets	$ 17,036.95	Total liabilities	$ 17,036.95

RED OAK BUILDING AND SAVINGS ASSOCIATION.

Located at Red Oak.

Incorporated October 4, 1897. Commenced business December 12, 1897.

O. J. Gibson, President. **O. F. Remmers, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,489 78	Loans on real estate	$ 28,630.00
Dues installment stock	13 212 00	Loans on stock pledged	1,465 00
Full paid stock	24,200.00	Installment stock withdrawn	15.462.48
Premiums, Gross	684 00	Matured stock withdrawn	3,609 66
Interest	5,882 83	Full and prepaid stock withdrawn	12,000 00
Fines	67 99	Dividend on full-paid stock	646 50
Transfer fees	18 00	Taxes and insurance paid	63 94
Loans repaid	19,990 00	Expenses—salaries:	
Taxes and insurance repaid	124.92	Officers	660 00
		Directors	84 00
		Auditors commission	8 00
		Expenses-general:	
		Office rent	60 00
		Legal service	33 92
		Printing and supplies	74.74
		Cash on hand and in treasury	2.871 18
Total receipts	$ 65 669 42	Total disbursements	$ 65.669 42

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 80 595 00	Paid in on installment stock	$ 49,439 00
Loans on stock pledged	1.230 00	Paid in on full paid stock	20,800 00
Interest earned and unpaid	836 21	Interest paid in advance	7.83
Tax certificates	29 94	Profits (undivided)	14,198 12
Office furniture	110 00	Contingent fund	1,227 38
Cash on hand and in treasury	2 871 18		
Total assets	$ 85,672 33	Total liabilities	$ 85,672 33

SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Council Bluffs.

Incorporated March 1, 1877. **Commenced business, March 1, 1877.**

ERNEST E. HART, President. **D. W. OTIS, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 604.98	Installment stock withdrawn	$ 11,577.29
Dues installment stock	8 069 00	Full and prepared stock withdrawn	481.07
Contracts and notes	2,148.00	Interest or profits paid on stock withdrawn	28 52
Interest	372.06	Taxes and insurance paid	118 99
Rents	191.60	Repairs	43.00
Interest on loans	14 00	Filing fee	5.00
Releases	1 00	Releasing fees	3.50
For banks	8.00	Abstracts	44.50
Loans repaid	2,225 00	Savings banks	2.00
Bill payable	6,700.00	Banks and freight	86 90
		Secre ary salary to 7-1	195 00
		Advertising	67.25
		Bills payable	800.00
		Interest at bank	469.51
		Cash on hand and in treasury	1,411.11
Total receipts	$ 15,333.64	Total disbursements	$ 15,333.64

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 11,450.00	Paid in on installment stock	$ 9,089 54
Real estate acquired	2.100.00	Paid in on full paid stock	3,176 66
Tax certificates	25.00	Profits (undivided)	1,666.41
Contracts and notes } Tax charged on same }	6,192.39	Surplus, reserve	31.22
	102 55	Interest due bank	67.05
Interest on same	134.17	Due secretary	125.00
Rents uncollected	59.22	Bills payable	7,400.00
Safety deposit banks	79.00	Undivided profits	2.86
Due from borrowers	4.75		
Cash on hand and in treasury	1,411 11		
Total assets	$ 21,558.79	Total liabilities	$ 21,558.79

SANDBORN BUILDING AND LOAN ASSOCIATION.

Located at Sandborn.

Incorporated May 4, 1885. **Commenced business June 1, 1885.**

GEO. N. MCCULLOW, President. **PETER VELIE, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 182.78	Loans on real estate.	$ 4,000.00
Dues installment stock	13,333 00	Installment stock withdrawn	1,170.00
Interest	2,540.29	Matured stock withdrawn	9,700 00
Fines	14 85	Interest or profits paid on stock withdrawn.	294 25
Membership fees	31.50	Expenses salaries	200.00
		Auditing committee	15 00
		State auditor	5 00
		Expenses—general	101.23
		Legal service	23 20
		Printing and supplies	6.00
		State auditor, recharter	315 00
		Cash on hand and in treasury	272 74
Total receipts	$ 16,102.42	Total disbursements.	$ 16 102 42

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 27,775 00	Paid in on installment stock	$ 28,047.74
Cash on hand and in treasury	272 74		
Total assets	$ 28 047 74	Total liabilities	$ 28,047.74

STATE SAVINGS AND LOAN ASSOCIATION.

Located at Sioux City.

Incorporated June 1, 1888. **Commenced business June 1, 1888.**

H. C. PETERS, President. **D. L. PRATT, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 743 91	Loans on real estate	$ 27,987 99
Dues installment stock	22,506 84	Installment stock withdrawn.	28 613 35
Full paid stock	24,344 91	Full and prepaid stock withdrawn	16,472 37
Interest	6,311 77	Interest or profits paid on stock withdrawn.	1.381.06
Fines.	86.87	Dividend or interest on stock not withdrawn	2,621.90
Membership fees, loan fees.	504 68	Taxes and insurance paid	134 66
Profits on withdrawls	93.49	Expenses salaries:	
Loans repaid.	26,087 00	Officers	1,000 00
Taxes and insurance repaid.	87 41	Office help	378 66
Sales real estate during year	982 04	Expenses general:	
Real estate contracts	3 074 32	Office rent.	250.00
Incomplete loans	10,096 26	Advertising.	302.22
Contingent fund	306.58	Postage	94 41
		Printing and supplies	99 04
		Auditing and bonds	103 00
		Miscellaneous	25 86
		Other disbursements	11,275.07
		Cash on hand and in treasury	4,489 58
Total receipts	$ 95,229 08	Total disbursements	$ 95,229.08

Assets	Amount.	Liabilities.	Amount.
Loans on real estate	$ 75 247 06	Paid in on installment stock	$ 39,720 57
Loans on stock pledged	1 246 88	Paid in on full paid stock.	45 365 75
Interest earned and unpaid	279 86	Incompleted loans	1 3[illegible]8 20
Real estate acquired	814.88	Profits (undivided)	309.11
Due for insurance and taxes from borrowers.	121.07	Surplus	414.75
Real estate contract	5,045 84	Loan fees unexpended	58.79
Cash on hand and in treasury	4.489 58		
Total assets	$ 87.248 17	Total liabilities	$ 87.248 17

SPENCER BUILDING AND LOAN ASSOCIATION.

Located at Spencer.

Incorporated March 1, 1888. **Commenced business March 8, 1888.**

E. L. DICKEY, President. **E. TAGGART, Secretary**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 399 70	Loans on real estate	$ 8 200.00
Dues installment stock	2 816 00	Loans on stock pledged	1,690.00
Interest	873.68	Installment stock withdrawn	460.00
Fines	11 84	Matured stock withdrawn	1,100.00
Membership fees	3.90	Interest or profits paid on stock withdrawn	72.19
Transfer fees	1.00	Expenses - salaries:	
Loans repaid	3,380.00	Officers	100.00
		Expense—general:	
		Advertising	8.60
		Legal service	35 75
		Printing and supplies	3.50
		Certificates deposit	1 000.00
		Cash on hand and in treasury	816.08
Total receipts	$ 7,486.12	Total disbursements	$ 7.486.12

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 9,550 00	Paid in on installment stock	$ 10.369.50
Loans on stock pledged	1.640.00	Profits (divided)	2,636 58
Certificates of deposit.	1.000.00		
Cash on hand and in treasury	816.08		
Total assets	$ 13.006 08	Total liabilities	$ 13,006.08

STANTON MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Stanton.

Incorporated July 20, 1889 **Commenced business February 20, 1899.**

C. W. HINE, President. **A. F. NEWQUIST, Secretary.**

Annual statement for the fiscal year ending December 31, 1905

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 105.61	Loans on real estate	$ 2,699.00
Dues installment stock	3,233 20	Installment stock withdrawn	1 058.20
Full paid stock	1,100 00	Matured stock withdrawn	1,344 00
Premium	125 00	Full and prepaid stock withdrawn	600.00
Interest	964.92	Interest or profits paid on stock withdrawn	857.48
Fines	41.20	Dividend or interest on stock not withdrawn	5 85
Membership fees	17.48	Taxes and insurance paid	1.98
Transfer fees	5.00	Expenses -salaries:	
Loans repaid	1,225.00	Officers	65 00
		Expenses-general:	
		Legal service	7.70
		Printing and supplies	9.00
		Cash on hand and in treasury	178.20
Total receipts	6.817 41	Total disbursements	$ 6,817 41

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 13,570.00	Paid in on installment stock	$ 10,308.80
Premium earned and unpaid	75.00	Paid in on full paid stock	500 00
Interest earned and unpaid	139.24	Profits (undivided)	2,968 37
One safe	25.00	Surplus	200 00
Cash on hand and in treasury	178.20	Bills payable	10.27
Total assets	$ 13,987.44	Total liabilities	$ 13 987.44

VINTON SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Vinton.

Incorporated August 8, 1890 Commenced business September 1, 1890.

W. C Ellis, President. **W. H. Anderson, Secretary.**

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2.700.96	Loans on real estate	$ 5,350.00
Dues installment stock	6,477 16	Installment stock withdrawn	4,239.88
Interest	2.372 60	Matured stock withdrawn	2,889.60
Fines	52.70	Interest or profits paid on stock withdrawn	2,622.18
Membership fees	45 50	Expense—salaries: Officers	180.00
Transfer fees	.50	Expenses—general: Printing and supplies	9.46
Loans repaid	8 700 00	Cash on hand and in treasury	5,048.30
		Cash on hand and in secretary's hands	10.00
Total receipts	$ 20,349 42	Total disbursements	$ 20,349 42

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 34,500.00	Paid in on installment stock	$ 30,554 17
Interest earned and unpaid	314 00	Installment paid in advance	3 00
Fines in arrears	90 98	Interest paid in advance	4 25
Installment in arrears	349.00	Profits (divided)	9,363.32
Cash on hand and in treasury	5,048 30	Profits (undivided)	38 54
Cash on hand and in secretary's hands	10 00	Installments in arrears	349 00
Total assets	$ 40,312.28	Total liabilities	$ 40.312.28

VILLISCA MUTUAL, LOAN AND BUILDING ASSOCIATION.

Located at Villisca.

Incorporated March 12, 1886. Commenced business March 26, 1886.

B. F. FAST, President. E. C. GIBBS, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 135.60	Loans on real estate	$ 6,585 00
Dues installment stock	3 760.40	Loans on stock pledged	180.00
Full paid stock	2,700 00	Installment stock withdrawn	1,144 80
Premiums	20 64	Matured stock withdrawn	916 20
Interest	1,303 43	Full and prepaid stock withdrawn	500.00
Fines	15 48	Interest or profits paid on stock withdrawn	623 49
Membership fees	12 72	Taxes and insurance paid	26.11
Transfer fees	1.75	Expenses salaries:	
Loans repaid	2,700.00	Officers	360.00
Sales real estate during year	111 32	Directors	3.75
Rent	12 00	Expenses - general:	
Earnings on stock issued	1.11	Printing and supplies	9 11
		Filing fees and acknowments	11.00
		Cash on hand and in treasury	475.24
		Orders unpaid	60 25
Total receipts	$ 10 774.45	Total disbursements	$ 10 774 45

Assets	Amount.	Liabilities.	Amount.
Loans on real estate	$ 19,580.31	Paid in on installment stock	$ 15 619 40
Loans on stock pledged	470 00	Paid in on full paid stock	2,900.00
Premium earned and unpaid	16.46	Installments paid in advance	3 60
Interest earned and unpaid	289 84	Profits divided):	
Real estate acquired	800.00	Dec. 31, 1904	2,092.69
Judgments	180.78	Dec. 31, 1905	967.38
Due for insurance and taxes from borrowers	7 80	Profits (undivided)	2.25
Fines earned and unpaid	50 89	Contingent fund	300 75
Furniture and fixtures	75.00	Orders unpaid	60 25
Cash on hand and in treasury	475.24		
Total assets	$ 21,946 32	Total liabilities	$ 21,946 32

WATERLOO BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated March 1873. **September 1, 1896.**

Commenced business March, 1898.

LEWIS LICHTY, President. **W. H. BRUNN, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 8 635 88	Loans on real estate	$ 44 200 00
Dues installment stock	43 298 00	Loans on stock pledged	3,200.00
Interest	18,831 24	Installment stock withdrawn	5,659 00
Fines	38 83	Matured stock withdrawn	26,638 50
Membership fees	35 00	Interest or profits paid on stock withdrawn	15,483.36
Loans repaid	31,700 00	Taxes and insurance paid	382 39
Taxes and insurance repaid	83.14	Expenses salaries:	
Judgment paid	583 58	Secretary and rent	1,050 00
Retained loans	546 00	Treasurer	50 00
Outstanding orders	15,800 00	Auditors	40 00
		Interest on orders	1,406 40
		Annual statement and bonds	7.80
		Expenses—general:	
		Printing and supplies	48 30
		Outstanding orders paid	18 000 00
		Retained loans	2,128 10
		Cash on hand and in treasury	1,307 82
Total receipts	$ 119,551 67	Total disbursements	$ 119,551 67

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 252,300.00	Paid in on installment stock	$ 191.768 50
Loans on stock pledged	4,800 00	Incompleted loans	546 00
Interest earned and unpaid	4.630 15	Profits (divided)	52 083 08
Due for insurance and taxes from borrowers	589 71	Accrued interest	4,630.15
Office furniture and fixtures	200 00	Outstanding orders	15,800 00
Cash on hand and in treasury	1,307 82		
Total assets	$ 264 827 68	Total liabilities	$ 264,827 68

WORKINGMENS' BUILDING AND LOAN ASSOCIATION.

Located at Belle Plaine.

Incorporated October, 1888. **Commenced business October 1888.**

G. E. BARDWELL, President. **G. R. AHUNS, Secretary**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,584.67	Loans on real estate	$ 15,200.00
Dues installment stock	16,809.33	Loans on stock pledged	5,771.55
Interest	3,506.89	Installment stock withdrawn	6,331.28
Membership fees	34.50	Expenses - salaries:	
Loans repaid	6,646.00	Office help	273.00
		Expenses—general	3.00
		Advertising	12.00
		Legal service	5.00
		Printing and supplies	13.50
		Cash on hand and in treasury	972.06
Total receipts	$ 28,581.39	Total disbursements	$ 28,581.39

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 53,125.00	Paid in on installment stock	$ 54,177.32
Loans on stock pledged	2,097.20	Profits (divided)	1,693.43
Cash on hand and in treasury	972.06	Profits (undivided)	24.51
		Expense fund	300.00
Total assets	$ 56,194.26	Total liabilities	$ 56,194.26

WORKINGMENS' BUILDING AND LOAN ASSOCIATION.

Located at Missouri Valley.

Incorporated August, 1880. Commenced business August 20, 1880.

J. D. BROWN, President. J. S. DEWELL, Secretary.

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 840 86	Loans on real estate	$ 6 700 00
Dues installment stock	13.592 25	Loans on stock pledged	300.00
Premium	1,532 25	Installment stock withdrawn	3 691 20
Interest	4,747 15	Matured stock withdrawn	12,864.00
Fines	167 00	Interest or profits paid on stock withdrawn	855.43
Membership fees	35 75	Taxes and insurance paid	32 52
Transfer fees	90	Expenses salaries:	
Loans repaid	5.800 00	Officers	900 00
Bills payable	311 45	Traveling	24.51
Rent	5.00	Directors	53.00
		Office help	27 00
		Expenses -general:	
		Recording	26.95
		Legal service, auditing	5 00
		Printing and supplies	27 80
		Agents commission	22 50
		Foreclosures and costs	457 99
		Loans completed	64 49
		Other disbursements:	
		Repairs	26.77
		Cash on hand and in treasury	953.39
Total receipts	$ 27,032 61	Total disbursements	$ 27 032 61

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 71,100 00	Paid in on installment stock	$ 80,233.05
Loans on stock pledged	3,700 00	Profits (divided)	7,818 99
Premium earned and unpaid	1,256 00	Profits (undivided)	1,051.10
Interest earned and unpaid	2,675.30	Expense fund	500 00
Real estate acquired	2,825.00	Dividend due on matured stock	540.00
Judgments	343 00		
Due for insurance and taxes from borrowers	457 20		
Contracts	6,708 25		
Bills receivable	25.00		
Safe	100 00		
Cash on hand and in treasury	953 39		
Total assets	$ 90.143.14	Total liabilities	$ 90,143.14

WASHINGTON LOAN AND BUILDING ASSOCIATION.

Located at Washington.

Incorporated May, 1885. **Commenced business May, 1885**

J. M. DENNY, President. **C. H. WILSON, Secretary.**

Annual statement for the fiscal year ending December 31, 1905.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 213.06	Loans on real estate	$ 11,018.06
Dues installment stock	17,607.00	Loans on stock pledged	300.00
Prepaid stock	8 400.00	Installment stock withdrawn	22,953.64
Interest	13,385.63	Matured stock withdrawn	528 00
Transfer fees	3.75	Interest or profits paid on stock withdrawn	5,156.05
Loans repaid	3,294.19	Expenses salaries:	900.00
Profits and loss	18.05	Directors	66.00
		Cash on hand and in treasury	999.94
Total receipts	$ 42,921.68	Total disbursements	$ 42,921.68

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 91,295.00	Paid in on installment stock	$ 67,300.00
Loans on stock pledged	5,600.00	Paid in on full paid stock	8,400.00
Interest earned and unpaid	823.40	Interest paid in advance	429.70
Cash on hand and in treasury	999.94	Profits (undivided)	22,473.39
		Surplus	115.25
Total assets	$ 98,718.34	Total liabilities	$ 98,718.34

INDEX.

INDEX TO STATE BANKS.

PAGE

Adel State Bank 153
Avoca State Bank 153
Anthon State Bank 153
Albia State Bank 154
Algona State Bank 154
Aetna State Bank 154
Allerton State Bank 155
Arion State Bank 155
Beaver Valley State Bank—Parkersburg 155
Benton County State Bank—Blairstown 156
Botna Valley State Bank—Hastings 156
Brighton State Bank 156
Buffalo Center State Bank 157
Bopp Bros., State Bank—Hawkeye 157
Burton & Co., State Bank—Kellogg 157
Bailey State Bank—Correctionville 158
Consolidated statement 147
Citizens State Bank—Anthon 158
Citizens State Bank—Eagle Grove. 158
Citizens State Bank—Dubuque 159
Citizens State Bank—Postville 159
Citizens State Bank—Corydon 159
Citizens State Bank—Oakland 160
Citizens State Bank—Wankon 160
Citizens State Bank—Elgin 160
Citizens State Bank—Goldfield 161
Citizens State Bank—Perry 161
Citizens State Bank—Dunlap 161
Citizens State Bank—Mt. Vernon.. 162
Citizens State Bank—Earlham 162
Citizens State Bank—Colfax 162
Citizens State Bank—Mediapolis... 163
Citizens State Bank—Cambridge... 163
Citizens State Bank—Seymour 163
Citizens State Bank—Promise City 164
Capital City State Bank—Des Moines 164
Cedar County State Bank—Tipton 164
Crawford County State Bank—Denison 165
Cherokee County State Bank—Meriden 165

PAGE

Cascade State Bank 165
Cherokee State Bank 166
Commercial State Bank—Independence 166
Cerro Gordo State Bank—Clear Lake 166
Coggon State Bank 167
Cleghorn State Bank 167
Commercial State Bank—Storm Lake 167
Central State Bank—Des Moines.. 168
Cook Musser & Co. State Bank and Trust Co—Muscatine 168
Chelsea State Bank—Chelsea 168
Citizens State Bank—Lenox 169
Citizens State Bank Newton 169
Clermont State Bank 169
Citizens State Bank—Mitchellville 170
Citizens State Bank—Panora 170
Delaware County State Bank—Manchester 170
Danbury State Bank 171
Dunlap State Bank 171
Dobbin and Whitson State Bank—State Center 171
Derby State Bank 172
Estherville State Bank 172
Early State Bank 172
Exchange State Bank—Walnut 173
Exchange State Bank—Stuart 173
Elkader State Bank 173
Exchange State Bank—Collins 174
Emerson State Bank 174
Farmers State Bank — Dayton 174
Farmers Exchange State Bank—Dows 175
Farmers State Bank—Paullina 175
Farmers State Bank—Charter Oak 175
Farmers State Bank—Rockwell 176
Farmers State Bank—Clearfield . 176
Farmers State Bank—Promise City 176
Farmers State Bank—Dyersville... 177
Farmers State Bank—Lake Mills... 177
Farmers State Bank—Salix 177

PAGE
Farmers State Bank—Kamrar 178
Farmers State Bank—Jesup 178
Farmers and Traders State Bank —Bonaparte..... 178
Farmers and Merchants State Bank—Corydon 179
Farmers and Merchants State Bank—Columbus Junction..... 179
Farmers and Merchants State Bank Cascade..... 179
Farmers and Merchants State Bank—Neola..... 180
Farmers and Merchants State Bank—Marion..... .. 180
Farmers and Merchants State Bank—Washington..... . 180
First State Bank Greene 181
Farmers and Drovers State Bank —Seymour 181
First State Bank—Hawkeye 181
Farmers and Traders State Bank —Leon 182
Frankel State Bank—Oskaloosa ... 182
First State Bank of Adair County —Orient..... 182
First State Bank—Arlington 183
First State Bank—Corwith..... 183
First State Bank—Mapleton. 183
Fairbank State Bank..... 184
Farmers and Drovers State Bank —Germania 184
Fenton State Bank 184
Farmers and Merchants State Bank—Coin 185
Farmers State Bank—Lamoni. 185
Franklin County State Bank —Hampton 185
First State bank—Fredericksburg 186
Farmers State Bank—Hopkinton.. 186
German State Bank—Dyersville 186
Greene County State Bank—Jefferson.... 187
Galva State Bank 187
Garwin State Bank 187
Guttenburg State Bank 188
Glenwood State Bank 188
German State Bank—Keystone.. .. 188
Hardin County State Bank—Eldora 189
Humboldt State Bank..... 189
Hartley State Bank 189
Hamilton County State Bank—Webster City..... 190
Hubbard State Bank 190
Humeston State Bank..... 190
Hazelton State Bank. 191
Hershey State Bank—Muscatine... 191
Home State Bank Humeston..... 191
Hopkinton State Bank 192
Hedrick State Bank 192
Helmer & Gortner State Bank—Mechanicsville..... 192
PAGE
Hawarden State Bank 193
Iowa State Bank—Hull 193
Iowa State Bank—Osceola. 193
Iowa State Bank—West Liberty.... 194
Iowa State Bank—Mason City 194
Iowa State Bank—Des Moines 194
Iowa City State Bank 195
Iowa Valley State Bank—Belmond 195
Iowa State Bank—Bonaparte 195
Iowa State Bank—Waterloo 196
Iowa State Bank—Mt. Ayr 196
Iowa Loan and Trust Co.—Des Moines 196
Jefferson County State Bank—Fairfield..... 197
Jesup State Bank 197
Kossuth County State Bank—Algona 197
Keokuk County State bank—Sigourney 198
Keosauqua State Bank—Keosauqua 198
Kiron State Bank 198
Kellerton State Bank 199
Lake Park State Bank 199
Lake View State Bank 199
Lovell State Bank Monticello.... 200
Monticello State Bank 200
Marshalltown State Bank..... 200
Macedonia State Bank 201
Mahaska County State Bank—Oskaloosa 201
Merchants State bank—Correctionville 201
Monona State Bank 202
Madrid State Bank 202
Moorhead State Bank..... 202
Mt. Union State Bank 203
Manning and Epperson State Bank—Eddyville..... 203
McCallsburg State Bank 203
Northwestern State Bank—Orange City 204
New Sharon State Bank 204
New Hartford State Bank 204
Nemaha State Bank 205
Onawa State Bank 205
Oxford State Bank 205
Ogden State Bank 206
Peoples State Bank—West Liberty 206
Peoples State Bank -Humboldt ... 206
Peoples State Bank—Winthrop.... 207
Postville State Bank..... 207
Pomeroy State Bank 207
Page County State Bank—Clarinda 208
Riceville State Bank 208
Reinbeck State Bank 208
Ringsted State Bank. 209
Ryan State Bank.. 209
Rockford State Bank 209
State Bank—Blairsburg..... 210
State Bank—Hardy.... 210

PAGE
State Bank—Rock Valley..... 210
State Bank—Bloomfield..... 211
State Bank-Tabor 211
State Bank—Waverly 211
State Bank—Prairie City 212
State Bank -Williams 212
State Bank—Renwick 212
State Bank—Mediapolis..... 213
State Bank—Vinton..... 213
State Bank—Ellsworth..... 213
State Bank—Radcliffe 214
State Bank-Belmond 214
State Bank—Deep River..... 214
State Bank—West Union..... 215
State Bank—Keota 215
State Bank—Lansing 215
State Bank—Earlville..... 216
State Bank—Lewis..... 216
State Bank-Swea City..... 216
State Bank Dows 217
State Bank-Stratford..... 217
State Bank—Ledyard 217
State Bank-Story City 218
State Bank-Portsmouth..... 218
State Bank—Laurens 218
State Bank—Woolstock..... 219
State Bank—Jewell..... 219
State Bank—Armstrong..... 219
State Bank--Clare..... 220
State Bank—Neola..... 220
State Bank Harper..... 220
State Bank—Bode..... 221
State Bank—Dexter 221
State Bank—Thompson..... 221
State Bank—Maxwell 222
State Bank—Livermore..... 222
State Bank—Schaller 222
State Bank-Morning Sun..... 223
State Bank-Fremont..... 223
State Bank Gladbrook..... 223
State Bank—Fayette 224
State Bank—New Hampton..... 224
State Bank—Allison..... 224

PAGE
State Bank—McGregor..... 225
State Security Bank-Sioux Rapids 225
Shelby County State Bank—Harlan 225
Sanborn State Bank..... 226
Strawberry Point State Bank..... 226
Silver City State Bank 226
Sutherland State Bank..... 227
Sac County State Bank—Sac City.. 227
Sloan State Bank..... 227
State Exchange Bank—Parkersburg 228
Stanhope State Bank..... 228
Sibley State Bank 228
Stout State Bank 229
State Bank Edgewood..... 229
State Bank-Latimer 229
State Bank-Central City..... 230
Traer State Bank 230
Union State Bank-La Porte City.. 230
Union State Bank—West Bend..... 231
Union State Bank—Richland.. 231
Union State Bank Keota 231
University State Bank—Des Moines 232
Van Meter State Bank 232
Wayne County State Bank—Corydon 232
West Branch State Bank 233
Warren County State Bank—Indianola 233
Washta State Bank 233
Worth County State Bank—Northwood 234
Winthrop State Bank..... 234
Waukon State Bank 234
Winfield State Bank 235
Whittemore State Bank 235
Winnebago County State Bank—Forest City 235
Woodward State Bank..... 236
Winneshiek County State Bank—Decorah..... 236

INDEX TO SAVINGS BANKS.

PAGE

Ainsworth Savings Bank..... 237
Akron Savings Bank..... 237
Aurora Savings Bank..... 237
Atkins Savings Bank..... 238
American Savings Bank—Maquoketa..... 238
American Trust and Savings Bank—Cedar Rapids..... 238
Aetna Savings Bank—McIntire..... 239
Aredale Savings Bank..... 239
Alta Vista Savings Bank..... 239
Ames Savings Bank..... 240
Atalissa Savings Bank..... 240
Adair Savings Bank..... 240
American Savings Bank—Graettinger..... 241
Albion Savings Bank..... 241
Alexander Savings Bank..... 241
Agency Savings Bank..... 242
Bridgewater Savings Bank..... 242
Benton County Savings Bank—Norway..... 242
Bayard Savings Bank..... 243
Battle Creek Savings Bank..... 243
Batavia Savings Bank..... 243
Bradgate State Savings Bank..... 244
Badger Savings Bank..... 244
Bennet Savings Bank..... 244
Belmond Savings Bank..... 245
Blakesburg Savings Bank..... 245
Blue Grass Savings Bank..... 245
Baldwin Savings Bank..... 246
Bronson Savings Bank..... 246
Burlington Savings Bank..... 246
Birmingham Savings Bank..... 247
Breda Savings Bank..... 247
Booneville Savings Bank..... 247
Brandon State Savings Bank..... 248
Chapin Savings Bank..... 248
Commercial Savings Bank—Audubon..... 248
Citizens State Savings Bank—Decatur..... 249
Citizens Savings Bank—Avoca..... 249
Citizens Savings and Trust Company, Iowa City..... 249

PAGE

Citizens Savings Bank, Decorah... 250
Citizens Savings Bank—Riverside. 250
Citizens Savings Bank—Curlew.... 250
Citizens Savings Bank—Washington..... 251
Citizens Savings Bank—Spencer... 251
Citizens Savings Bank—Lettsville. 251
Citizens Savings Bank—Atlantic... 252
Citizens Savings Bank—West Branch..... 252
Citizens State Savings Bank—Olin 252
Citizens Savings Bank—Lester..... 253
Citizens Savings Bank—Hanlonton..... 253
Citizens Savings Bank—Quimby... 253
Citizens Savings Bank—Lost Nation 254
Citizens Savings Bank—Ayrshire... 254
Citizens Savings Bank—Centerville 254
Citizens Savings Bank—New Virginia..... 255
Citizens Savings Bank—Low Moor. 255
Citizens Savings Bank—Anita..... 255
Citizens Savings Bank-Sigourney. 256
Council Bluffs Savings Bank..... 256
Clinton Savings Bank..... 256
Cedar Rapids Savings Bank..... 257
City Savings Bank—Ottumwa..... 257
Cresco Union Savings Bank..... 257
Commercial Savings Bank—Mason City..... 258
Cushing Savings Bank..... 258
Castana Savings Bank..... 258
Cylinder Savings Bank..... 259
Cambria Savings Bank..... 259
Callender Savings Bank..... 259
Clarion Savings Bank..... 260
City Savings Bank—Bayard..... 260
Cedar Falls Savings Bank..... 260
Commercial Savings Bank—Shenandoah..... 261
Cromwell State Savings Bank..... 261
County Savings Bank—Algona..... 261
Castalia Savings Bank..... 262
Carpenter Savings Bank..... 262
Columbia Savings Bank..... 262
Colo Savings Bank..... 263

PAGE
Cotter Savings Bank 263
Cantril Savings Bank 263
Clarinda Trust and Savings Bank. 264
Conesville Savings Bank 264
Charlotte Savings Bank..... 264
Clarence Savings Bank 265
Century Savings Bank—Des Moines..... 265
Central Savings Bank—What Cheer 265
Cumberland Savings Bank..... 266
Citizens Savings Bank—Harper 266
Conway Savings Bank 266
Commereial Savings Bank—Marion 267
Citizens Savings Bank—Dallas Center..... 267
Citizens Savings Bank—Ottumwa. 267
Citizens Savings Bank—Williamsburg..... 268
Coulter Savings Bank 268
Commercial Savings Bank—Tama 268
Citizens Savings Bank—Cedar Falls 269
Commercial Savings Bank—Cedar Rapids 269
Crystal Lake Savings Bank..... 269
Citizens Savings Bank Fostoria 270
Citizens Savings Bank—Webb..... 270
Citizens Savings Bank—Royal..... 270
Citizens Savings Bank—Casey 271
Citizens Savings Bank—Iowa Falls 271
Corn Belt Savings Bank—Belle Plaine. 271
Davenport Savings Bank..... 272
Des Moines Savings Bank..... 272
Denver Savings Bank. 272
Durant Savings Bank 273
Dallas County Savings Bank—Adel 273
Delta Savings Bank 273
Delhi Savings Bank 274
Danish American Savings Bank—Ringsted 274
Dolliver Savings Bank. 274
Dubuque Savings Bank..... 275
Davis County Savings Bank—Bloomfield 275
Danville Savings Bank..... 275
DeWitt Savings Bank 276
Dexter Savings Bank 276
Downey Savings Bank 277
Dundee Savings Bank 277
Donahue Savings Bank 277
Dysart Savings Bank..... 278
Dixon Savings Bank 278
Eldon Savings Bank 278
Eldridge Savings Bank 279
Eldora Savings Bank 279
Elwood Savings Bank..... 279
Epworth Savings Bank..... 280
Exline Savings Bank..... 280

PAGE
Farmers Loan and Trust Co.—Iowa City 280
Farmers Savings Bank—George 281
Farmers Savings Bank—Williamsburg 281
Farmers Savings Bank—Victor 281
Farmers Savings Bank—Garner ... 282
Farmers Savings Bank—Keota 282
Farmers Savings Bank—Slater..... 282
Farmers Savings Bank—Oxford ... 283
Farmers Savings Bank—Massena 283
Farmers Savings Bank—Packwood 283
Farmers Savings Bank—Emmetsburg 284
Farmers Savings Bank—North English 284
Farmers Savings Bank—VanHorne 284
Farmers Savings Bank Ottosen.. 285
Farmers Savings Bank—Braddyville..... 285
Farmers Savings Bank—Kalona ... 285
Farmers Savings Bank—Roland . 286
Farmers Savings Bank—Cartersville 286
Farmers Savings Bank—Leland... 286
Farmers Savings Bank—Hartwick 287
Farmers Savings Bank—Grimes .. 287
Farmers Savings Bank—Allison ... 287
Farmers Savings Bank—Walford.. 288
Farmers Savings Bank—Wallingford..... 288
Farmers Savings Bank—Beaconsfield 288
Farmers Savings Bank—Minden 289
Farmers Savings Bank Joice 289
Farmers Savings Bank—Boyden . 289
Farmers Savings Bank—Green..... 290
Farmers Savings Bank—Hartley... 290
Farmers Savings Bank—Hepburn 290
Farmers Savings Bank—Ira 291
Farmers Savings Bank—Pioneer.. 291
Farmers Savings Bank—Walcott .. 291
Farmers Savings Bank Garrison.. 292
Farmers Savings Bank—Madrid... 292
Farmers Savings Bank—Wilton Junction 292
Farmers and Merchants Savings Bank—Meservey 293
Farmers and Merchants Savings Bank—Durant 293
Farmers and Merchants Savings Bank—Haskins 293
Farmers and Merchants Savings Bank—Lone Tree 294
Farmers and Merchants Savings Bank—Gravity 294
Farmers and Traders Savings Bank—Bancroft 294
Farmers and Mechanics Savings Bank—Davenport 295

PAGE
Farmers and Miners Savings Bank—Albia ... 295
Farmers and Citizens Savings Bank—De Witt ... 295
Fayette County Savings Bank—West Union ... 296
Fidelity Savings Bank—Marshalltown ... 296
First Savings Bank—Sutherland ... 296
Farmers Fenton Savings Bank—Fenton ... 297
Fort Dodge Savings Bank ... 297
Farquhar Savings Bank—College Springs ... 297
Fidelity Savings Bank—Toledo ... 298
Farmersburg Savings Bank ... 298
Fort Madison Savings Bank ... 298
Fidelity Trust and Savings Bank—Cedar Rapids ... 299
Farmers Savings Bank—Masonville ... 299
First State Savings Bank—Elma ... 299
Farmers Savings Bank—Rhodes ... 300
Farmers Savings Bank—Keystone ... 300
Farmers Trust and Savings Bank—Maquoketa ... 300
Farmers and Merchants Savings Bank—Tipton ... 301
Floris Savings Bank ... 301
Farmers Savings Bank—Sexton ... 301
Farmers and Merchants Savings Bank—Harlan ... 302
Farmers Savings Bank—Grant ... 302
Farson Savings Bank ... 302
Farmers Savings Bank—Farson ... 303
Farlin Savings Bank ... 303
Farmers Savings Bank—Aplington ... 303
First Savings Bank—Story City ... 304
Farmers Savings Bank—Lytton ... 304
Grinnell Savings Bank ... 304
German Savings Bank—Davenport ... 305
German Savings Bank—Preston ... 305
German Savings Bank—Earling ... 305
German Savings Bank—Des Moines ... 306
German Savings Bank—Chester ... 306
German Savings Bank—Tripoli ... 306
German Savings Bank—Manning ... 307
German Savings Bank—Lake Park ... 307
German Savings Bank—Ricketts ... 307
German Savings Bank—Berlin ... 308
German Savings Bank—Hartley ... 308
German Savings Bank—Remsen ... 308
German American Savings Bank—Burlington ... 309
German American Savings Bank—Le Mars ... 309
German American Savings Bank—La Motte ... 309
German American Savings Bank—Muscatine ... 310
German Trust and Savings Bank—Dubuque ... 310
George Savings Bank ... 310
German Savings Bank—Halbur ... 311
Grundy County Savings Bank—Grundy Center ... 311
Gowrie Savings Bank ... 311
Guernsey Savings Bank ... 312
Geneva Savings Bank ... 312
Gruver Savings Bank ... 312
Gilmore State Savings Bank ... 313
Grand View Savings Bank ... 313
Garnavillo Savings Bank ... 313
German Savings Bank—New Liberty ... 314
German Savings Bank—Dubuque ... 314
Germania Savings Bank— ... 314
German Savings Bank—Odebolt ... 315
Grimes Savings Bank ... 315
Hillsboro Savings Bank ... 315
Hudson Savings Bank ... 316
Holstein Savings Bank ... 316
Henry County Saving Bank—Mt. Pleasant ... 316
Home Savings Bank—Des Moines ... 317
Home Savings Bank—Iowa Falls ... 317
Hedrick State Savings Bank— ... 317
Home Trust and Savings Bank—Osage ... 318
Huntington Savings Bank ... 318
Harris Savings Bank ... 318
Hills Savings bank ... 319
Hancock Savings Bank ... 319
Harcourt Savings Bank ... 319
Iowa State Savings Bank—Sioux City ... 320
Iowa Savings Bank—Ottumwa ... 320
Iowa State Savings Bank—Burlington ... 320
Iowa State Savings Bank—Creston ... 321
Iowa State Savings Bank—Fairfield ... 321
Iowa State Savings Bank—Centerville ... 321
Iowa State Savings Bank—Knoxville ... 322
Iowa County Loan and Savings Bank—Marengo ... 322
Iowa Trust and Savings Bank—Dubuque ... 322
Iowa Trust and Savings Bank—Des Moines ... 323
Iowa Savings Bank—Rock Rapids ... 323
Iowa Savings Bank—Estherville ... 323
Iowa Savings Bank—Tracy ... 324
Iowa Savings Bank—Ft. Dodge ... 324
Inter State Savings Bank—Blanchard ... 324
Iowa Trust and Savings Bank—Atlantic ... 325
Iowa State Savings Bank—Lyons ... 325
Iowa State Savings Bank—Cedar Rapids ... 325
Johnson county Savings Bank—Iowa City ... 325

PAGE
Jefferson Savings Bank 326
Jackson State Savings Bank—Maquoketa 326
Keokuk Savings Bank 327
Keswick Savings Bank 327
Kalona Savings Bank 327
Kinross Savings Bank 328
Kirkville Savings Bank 328
Linn County Savings Bank—Center Point 328
Lehigh Valley Savings Bank—Lehigh 329
Lee County Savings Bank—Fort Madison 329
Louisa County Savings Bank—Columbus Junction 329
Lyons Savings Bank 330
Lone Tree Savings Bank 330
Larrabee Savings Bank 330
Lamont Savings Bank 331
Lowden Savings Bank 331
Lytton Savings Bank 331
LeClaire Savings Bank 332
Ladora Savings Bank 332
Libertyville Savings Bank 332
Laurel Savings Bank 333
LeMars Savings Bank 333
Lawton Savings Bank 333
Lanesboro Savings Bank 334
Luther Savings Bank 334
Lohrville Savings Bank 334
Lockridge Savings Bank 335
Malcom Savings Bank 335
Marne Savings Bank 335
Marengo Savings Bank 336
Muscatine Savings Bank 336
Marion Savings Bank 336
Maple Valley Savings Bank—Battle Creek 337
Marquardt Savings Bank-Des Moines 337
Marathon Savings Bank 337
Montezuma Savings Bank 338
Mallard Savings Bank 338
Milford Savings Bank 338
Maynard Savings Bank 339
Masonville Savings Bank 339
Mount Sterling Savings Bank 339
Montrose Savings Bank 340
Moulton State Savings Bank 340
Mechanicsville Savings Bank 340
McCausland Savings Bank 341
Mingo Trust and Savings Bank 341
Mechanics Savings Bank-Des Moines 341
McClelland Savings Bank 342
Monroe Savings Bank 342
Melbourne Savings Bank 342
Miles Savings Bank 343
Minburn Savings Bank 343
Massena Savings Bank 343
North English Savings Bank 344
PAGE
Newton Savings Bank 344
New hall Savings Bank 344
New Albin Savings Bank 345
Nichols Savings Bank 345
North Liberty Savings Bank 345
New Virginia Savings Bank 346
Niles and Watters Savings Bank—Anamosa 346
New Market Savings Bank 346
Ottumwa Savings Bank 347
Oskaloosa Savings Bank 347
Ocheyedan Savings Bank 347
Oakville State Savings Bank 348
Olds Savings Bank 348
Oxford Junction Savings Bank 348
Ollie Savings Bank 349
Onslow Savings Bank 349
Orient Savings Bank 349
Peoples Savings Bank Vinton 350
Peoples Savings Bank—Spencer 350
Peoples Savings Bank—Des Moines 350
Peoples Savings Bank—Albia 351
Peoples Savings Bank—Woodbine 351
Peoples Savings Bank—Delmar 351
Peoples Savings Bank—Cedar Rapids 352
Peoples Savings Bank-St. Benedict 352
Peoples Savings Bank—Grand Mound 352
Peoples Savings Bank—Nevada 353
Peoples Savings Bank-Delta 353
Polk City Savings Bank 353
Parnell Saving Bank 354
Plover Savings Bank 354
Panora Savings Bank 354
Provident Savings Bank—Estherville 355
Prescott State Savings Bank 355
Peoples Trust and Savings Bank—Clinton 355
Primghar Savings Bank 356
Plainfield Savings Bank 356
Perry Savings and Exchange Bank 356
Peoples Trust and Savings Bank—Colfax 357
Poweshiek County Savings Bank—Brooklyn 357
Princeton Savings Bank 357
Prairieburg Savings Bank 358
Pisgah Savings Bank 358
Peoples Savings Bank-Marengo 358
Peoples Savings Bank—Dallas 359
Peoples Savings Bank Perry 359
Peoples State Savings Bank—Baxter 359
Rose Hill Savings Bank 360
Riverside Savings Bank 360
Redfield Savings Bank 360
Ringgold County Savings Bank—Kellerton 361

PAGE
Rutland Savings Bank 361
Rockwell City Savings Bank..... 361
Readlyn Savings Bank 362
Rome Savings Bank 362
Rippey Savings Bank 362
Reasnor Savings Bank 363
Ralston Savings Bank 363
Stockport Savings Bank..... 363
Security Savings Bank—Waterloo 364
Security Savings Bank—Albert-City 364
Security Savings Bank—Cedar-Rapids'..... 364
Security Savings Bank—Boone..... 365
Security Savings Bank—Wellman. 365
Security Savings Bank—Eagle-Grove..... 365
Security Savings Bank—Little-Rock..... 366
Security Savings Bank—Davenport 366
Scott County Savings Bank—Davenport 366
State Savings Bank—Council Bluffs 367
State Savings Bank—Des Moines.. 367
State Savings Bank—Chariton..... 367
State Savings Bank—Logan..... 368
State Savings Bank—Goodel..... 368
State Savings Bank—Rolfe 368
State Savings Bank—Monroe..... 369
State Savings Bank—Grand River. 369
State Savings Bank — Missouri Valley 369
State Savings Bank—Lamoni. 370
State Savings Bank—Galt 370
State Savings Bank—Hanawha..... 370
State Savings Bank—Knierim 371
State Savings Bank—Zearing 371
State Savings Bank—Baxter 371
State Savings Bank—Manchester.. 372
State Savings Bank—Carson.. 372
State Savings Bank—Quasqueton . 372
State Savings Bank—Modale..... 373
State Savings Bank—Fredericksburg 373
State Savings Bank—West Gate ... 373
State Savings Bank—Klemme 374
State Savings Bank—Hampton..... 374
State Savings Bank—Hornick..... 374
Savings Bank—Afton.... 375
Savings Bank—Larchwood 375
Savings Bank—Janesville. 375
Savings Bank—Salem 376
Schaller Savings Bank 376
State Central Savings Bank—Keokuk 736
Sheldahl Savings Bank 377
Sanborn Savings Bank..... 377
Sunbury Savings Bank..... 377
Stanwood Savings Bank..... 378
Superior Savings Bank 378
Safety Savings Bank—Humboldt.. 378

PAGE
St. Anthony Savings Bank 379
Security Trust and Savings Bank—Charles City 379
St. Charles Savings Bank 379
Shannon City Savings Bank..... 380
State Savings Bank — Pacific Junction 380
State Savings Bank—Liscomb 380
State Savings Bank—Dedham..... 381
State Savings Bank—Yetter..... 381
Shambaugh Savings Bank 381
State Savings Bank—Fontanelle... 382
State Savings Bank—Lidderdale.. 382
Security Savings Bank—Iowa Falls 382
State Savings Bank—Jamaica 383
State Savings Bank—Lawler..... 383
Toledo Savings Bank 383
Thor Savings Bank 384
Thornburg Savings Bank 384
Tripoli Savings Bank 384
Treynor Savings Bank 385
Tiffin Savings Bank 385
Tingley State Savings Bank..... 385
Terrill Savings Bank..... 386
Tennant Savings Bank 386
Union Savings Bank—Davenport.. 386
Union County Savings Bank—Kent 387
Union County Savings Bank—Wilton Junction..... 387
Union County Savings Bank—Oskaloosa 387
Union Savings Bank—Sigourney... 388
Union Savings Bank—Ames..... 388
Union Trust and Savings Bank—Ottumwa 388
Urbana Savings Bank 389
Underwood Savings Bank 389
Unionville Savings Bank 389
Union Savings Bank—Redding..... 390
Union Trust and Savings Bank—Farmington 390
Valley Savings Bank—Des Moines. 390
Vinton Savings Bank..... 391
Vincent Savings Bank..... 391
Victor Savings Bank..... 391
Waverly Savings Bank 392
West Bend Savings Bank.... 392
Washington County Savings Bank—Washington.. 392
Williamsburg Savings Bank 393
What Cheer Savings Bank 393
Wellman Savings Bank..... 393
Woodbine Savings Bank. 394
Watkins Savings Bank 394
Wapello State Savings Bank 394
Woodbury County Savings Bank—Sioux City 395
Wayland Savings Bank 395
Walcott Savings Bank 395
Wilton Savings Bank—Wilton Junction.... 396

PAGE
Webster City Savings Bank..... 396
Worth Savings Bank- Indianola... 396
Worthington Savings Bank..... 397
Wapello County Savings Bank—Ottumwa..... 397
Wiota Savings Bank..... 397
Waukee Savings Bank..... 398
Westchester Savings Bank..... 398
Weldon Savings Bank..... 398

PAGE
Waterloo Savings Bank..... 399
Waterville Savings Bank..... 39
Winterset Savings Bank..... 399
Wellsburg Savings Bank..... 400
Webster Savings Bank..... 400
Wall Lake Savings Bank..... 400
Yale Savings Bank..... 401
Yorktown Savings Bank..... 401

ALPHABETICAL INDEX TO BUILDING AND LOAN COMPANIES.

DOMESTIC LOCALS.

NAME OF ASSOCIATION.	LOCATION.	PAGE.
The Bohemian Building and Loan Association	Cedar Rapids	408
Boone Building and Loan Association	Boone	409
Building, Savings and Loan Association	Winterset	410
The Cedar Falls Building, Loan and Savings Association	Cedar Falls	411
Cedar Rapids Building and Loan Association	Cedar Rapids	412
Cedar Valley Building and Loan Association	Cedar Falls	413
Council Bluffs Mutual Building and Loan Association	Council Bluffs	414
Citizens Building Association	Lyons	415
Davenport Loan, Building and Savings Association	Davenport	416
Decora Building and Loan Association	Decorah	417
Domestic Local Building and Loan Association	Akron	418
Dubuque Building and Loan Association	Dubuque	419
Eagle Grove Building and Loan Association	Eagle Grove	420
Eastern Iowa Building and Loan Association	Tipton	421
Fort Dodge Building and Loan Association	Fort Dodge	422
Germania Building, Loan and Savings Association	Cedar Falls	423
Grinnell Building Loan and Savings Association	Grinnell	424
Home Building and Loan Association	Marion	425
Home Building and Loan Association	Shenandoah	426
Home Building Loan and Savings Association	Davenport	427
House Building Savings and Loan Association	Hawarden	428
Iowa Building and Loan Association	Des Moines	429
Iowa Deposit and Loan Association	Des Moines	430
Iowa Savings and Loan Association	Des Moines	431
Iowa Business Men's Building and Loan Association	Marshalltown	432
Iowa Central Savings and Loan Association	Des Moines	433
Keokuk Loan and Building Association	Keokuk	434
Lee County Loan and Building Association	Keokuk	435
Linn County Building and Loan Association	Marion	436
Laporte Building and Loan Association	Laporte City	437
Mutual Benefit Building and Loan Association	Atlantic	438
Mutual Loan and Savings Association	Tama	439
Mutual Home Loan and Savings Association	Grinnell	440
Mason City Building and Loan Association	Mason City	441
The Merchants and Mechanics Loan Building and Savings Association	Davenport	442
Northwestern Building and Loan Association	Inwood	443
Northwestern Deposit and Investment Company	Holstein	444
Oskaloosa National Building Loan and Investment Association	Oskaloosa	445
Perpetual Savings and Loan Association	Cedar Rapids	446
Peoples Mutual Building and Loan Association	Waterloo	447
Perpetual Building and Loan Association	Waterloo	448

NAME OF ASSOCIATION.	LOCATION.	PAGE
Page County Building and Loan Association	Clarinda	449
Peoples Building and Savings Association	Ottumwa	450
Perpetual Building Association	Clinton	451
Perry Building and Loan Association	Perry	452
Red Oak Building and Savings Association	Red Oak	453
Savings, Loan and Building Association	Council Bluffs	454
Savings Building and Loan Association	Sanborn	455
State Savings and Loan Association	Sioux City	456
Spencer Building and Loan Association	Spencer	457
Stanton Mutual Loan and Building Association	Stanton	458
Vinton Savings, Loan and Building Association	Vinton	459
Villisca Mutual, Loan and Building Association	Villisca	460
Waterloo Building and Loan Association	Waterloo	461
Workingmens' Building and Loan Association	Belle Plaine	462
Workingmens' Building and Loan Association	Missouri Valley	463
Washington Loan and Building Association	Washington	464

BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

YEAR ENDING JUNE 30, 1906

G. S. GILBERTSON

TREASURER OF THE STATE OF IOWA

DES MOINES,
B. MURPHY, STATE PRINTER
1906

To His Excellency, Albert B. Cummins, Governor of the State of Iowa.

SIR:—In accordance with the provisions of Section 107 of the Code, I have the honor to present herewith a report of the transactions of the treasury department for the fiscal year ending June 30, 1906. In general form the report will be found to follow preceding reports very closely. But few changes have been made; some few tables thought to be unnecessary have been omitted and Tables 12-117, and 182 have been added.

A comparison of the expenditures for the year with one-half the sum expended during the preceding biennial period, shows an increase of $368,000, but this comparison will not convey an accurate idea of the increase in annual expenditures, because some items of expense are paid only once in two years and an equal division of the expenditures for the two-year period preceding this report would show only one-half of such an amount, while this report will show the total amount expended for such purposes.

This would be true of the cost of the Thirtieth and Thirty-first General Assemblies. An equal division of the total expenditures for the period ending June 30, 1905, would divide the cost of the Thirtieth General Assembly between the two years, while the total cost of the Thirty-first General Assembly appears in this report, so that in comparing the annual expenditures, one-half the cost of the Thirty-first General Assembly should be deducted from the amount expended during the last year. Deducting this one item would reduce the expenditures about $68,403.00.

The balance on hand June 30, 1906, was about $300,000 less than the balance at the beginning of the fiscal year, but notwithstanding this and the fact that the unpaid appropriations aggregate a very large sum, I believe the revenue collections, with the balance now on hand, will be sufficient to meet all demands.

Respectfully submitted,

G. S. GILBERTSON,

Treasurer of State.

September 15, 1906.

NAMES AND TERMS OF SERVICE OF THE TREASURERS OF IOWA FROM 1840 TO JULY 1, 1906.

MORGAN RENO, Johnson County, Territorial Treasurer.....1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....1847 to 1851
ISRAEL KISTER, Davis County.... ..... 1851 to 1853
MARTIN L. MORRIS, Polk County.....1853 to 1859
JOHN W. JONES, Hardin County..... ....1859 to 1863
WM. H. HOLMES, Jones County..... .....1863 to 1867
SAMUEL E. RANKIN, Washington County.....1867 to 1873
WM. CHRISTY, Clarke County.....1873 to 1877
GEO. W. BEMIS, Buchanan County.....1877 to 1881
E. H. CONGER, Dallas County.... ....1881 to 1885
V. P. TWOMBLY, Van Buren County..... . .....1885 to 1891
BYRON A BEESON, Marshall County..... .....1891 to 1895
JOHN HERRIOTT, Guthrie County.....1895 to 1901
G. S. GILBERTSON, Winnebago County.....1901 to —*

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*Term expires January, 1907.

TABULATED STATEMENTS

OF THE

Transactions of the Treasury

OF THE

State of Iowa

showing receipts of revenue from all sources, and the disbursements of the same; the collection of the collateral inheritance tax; receipts and disbursements of moneys on account of institutions under the Board of Control, and receipts and disbursements of the endowment and interest funds of the Iowa State College of Agriculture and Mechanic Arts; receipts and disbursments of the special tax levied for the State University of Iowa, the Iowa State College, and the State Normal School,

For the Fiscal Year beginning July 1, 1905, and ending June 30, 1906.

TABLE NUMBER 1.

General Revenue.

Sources from which received.	Itemized in	Amount.	Total.
Receipts from Counties:			
State Revenue	Table No. 13 to 111 inclusive	$ 1,980,387.50	
Insane	" " 13 " 111 "	464,981.04	
Blind	" " 13 " 111 "	441.89	
Deaf	" " 13 " 111 "	765.29	
Feeble Minded	" " 13 " 111 "	17,196.02	
Orphans Home	" " 13 " 111 "	15,466.57	
Inebriate	" " 13 " 111 "	2,130.95	
Total			$ 2,481,369.26
Insurance Taxes:			
Iowa Companies	Table No. 113.	$ 41,898.93	
United States Companies	" " 114.	243,775.41	
Foreign Companies	" " 115.	14,245.53	
Total			$ 299,909.87
Fees from:			
Auditor of State	Table No. 118, 119 and 120.	$ 74,882.08	
Clerk of the Supreme Court	" " 121.	2,924.10	
Dairy Commissioner	" " 122.	889.00	
State Entomologist	" " 123.	818.50	
Pharmacy Commission	" " 126.	34,671.50	
Secretary of State	" " 125.	147,672.28	
Superintendent of Public Instruction	" " 124	1,824.50	
Board of Medical Examiners	" " 127.	6,470.00	
Board of Health	" " 128	1,164.00	
Board of Dental Examiners	" " 129.	1,443.00	
Mine Inspectors Board of Examiners	" " 130	314.00	
Board of Veterinary Medical Examiners	" " 131	1,085.00	
Total			$ 274,107.96

TABLE NO. 1—CONTINUED.

General Revenue.

Sources from which received.	Itemized in	Amount.	Total.
Receipts from:			
Freight and Transportation Companies	Table No 132.	$ 6,996.31	
Itinerant Physicians.	" " 133.	2,500.00	
State Institutions under Board of Control—Refunds.	" " 152.	60,234.04	
State Institutions under Board of Control—Miscellaneous.	" " 153, 154, 155, 156 and 157.	50,266.21	
Interest on Average Daily Deposits in Banks.	" " 117.	19,416.87	
Collateral Inheritance Tax	" " 136	190,747.62	
Transfer from Temporary School Fund.	" " 9.	729.28	
Federal Aid to Soldiers' Home.	" " 134.	66,641.71	
Miscellaneous Sources.	" " 135.	13,221.53	
Total.			$ 410,763.57
Total receipts from all sources	Tables No. 13 to 157 inclusive		$ 3,466,150.66
Balance on hand June 30, 1905.	Table No. 1 Treasurer's Report of 1905		1,375,032.27
Total available revenue.			$ 4,841,182 93
State Auditor's Warrants Redeemed:			
On account of General Appropriations.	Table No. 11	$1,876,780.42	
On account of State Institutions under Board of Control.	Table No. 172.	1,889,614.20	
Total.			$ 3,766,394.62
Balance on hand June 30, 1906.			1,074,788.31
Total.			$ 4,841,182.93

TABLE NO. 2.

State University Special Tax.

Receipts and Disbursements, by Months.

Receipts.		Disbursements.	
Date.	Amount.	Date	Amount.
Balance June 30, 1905	$ 44,265.40	July, 1905	$ 25,000.00
July, 1905	1,320.31	August, 1905	20,000.00
August, 1905	965.75	October, 1905	5,000.00
September, 1905	3,038.52	November, 1905	30,000.00
October, 1905	38,216.12	December, 1905	15,000.00
November, 1905	9,280.91	May, 1906	25,000.00
December, 1905	2,618.71	June, 1906	10,000.00
January, 1906	1,291.29	Balance—June 30, 1906	41,443.98
February, 1906	3,280.98		
March, 1906	10,263.15		
April, 1906	44,624.36		
May, 1906	10,526.06		
June, 1906	1,752.42		
Total.	$171,443.98	Total	$ 171,443.98

TABLE NO. 3.

State Normal School Special Tax.

Receipts and Disbursements, by Months.

Receipts.		Disbursements.	
Date.	Amount.	Date.	Amount.
Balance—June 30, 1905	$ 767.86	October, 1905	$ 5,000.00
July, 1905	658.40	November, 1905	15,000.00
August, 1905	478.91	February, 1906	5,000.00
September, 1905	1,508.05	March, 1906	5,000.00
October, 1905	19,110.67	April, 1906	5,000.00
November, 1905	4,632.79	May, 1906	5,000.00
December, 1905	1,299.15	June, 1906	5,000.00
January, 1906	640.90	Balance, June 30, 1906	19,313.86
February, 1906	1,639.35		
March, 1906	5,133.99		
April, 1906	22,298.29		
May, 1906	5,271.29		
June, 1906	884.21		
Total	$ 64,313.86	Total	$ 64,313.86

TABLE NO. 4

State College Special Tax.

Receipts and Disbursements by Months.

Receipts.		Disbursements.	
Date	Amount.	Date	Amount.
			$
Balance—June 30, 1905	$ 33,931.99	July, 1905	4,821 72
July, 1905	1,321.32	August, 1905	14,449.22
August, 1905	965 37	September, 1905	15,800 00
September, 1905	3 024 71	October, 1905	3,500 00
October, 1905	38,215 56	November, 1905	18,000 00
November, 1905	9,290.73	December, 1905	9,000 00
December, 1905	2,617 11	January, 1906	10,500 00
January, 1906	1,290.20	Febuary, 1906	10,400 00
February, 1906	3,280 80	April, 1906	1,350 00
March, 1906	10,263.06	May, 1906	23,500 00
April, 1906	44,624.35	June, 1906	5,684 96
May, 1906	10,525.86	Balance—June 30, 1906	44,087 15
June, 1906	1,752 00		
Total	$161,093.06	Total	$161,093.09

TABLE NO. 5.

State College Endowment Bonds.

Amounts Deposited and Redeemed by Months.

Deposited.		Redeemed.	
Date.	Amount.	Date.	Amount.
Bonds on hand—June 30, 1905	$669,400.00	September, 1905	$ 3,800.00
July, 1905	5,000.00	October, 1905	10,800.00
December, 1905	14,900.00	November, 1905	1,200.00
January, 1906	18,000.00	December, 1905	9,000.00
February, 1906	37,200.00	January, 1906	43,600.00
April, 1906	1,700.00	February, 1906	800.00
		Balance June 30, 1906	677,000.00
Total	$746,200.00	Total	$746,200.00

TABLE NO. 6.

State College Endowment Cash.

Amounts Received and Disbursed by Months.

Receipts.		Disbursements.	
Date	Amount	Date	Amount
Cash on hand—June 30, 1905	$ 3,245 89	September, 1905	$ 5,800.00
July, 1905	224 08	November, 1905	10,900.00
August, 1905	720.00	December,	5,600.00
September, 1905	6 200 00	January, 1906	40,000.00
October, 1905	10.800 00	February, 1906	13,400 00
November, 1905	1200.00	March, 1906	800 00
December, 1905	9,800.00	Balance- June 30, 1906	89.97
January, 1906	43,600.00		
February, 1906	800.00		
Total	$ 76,589 97	Total	$ 76,589.97

TABLE NO. 7.

State College Endowment Interest.

Receipts and Disbursements by Months.

Receipts.		Disbursements.	
Date.	Amount.	Date.	Amount
Balance—June 30, 1905	$ 139.85	July, 1905	$ 139.85
August, 1905	144.44	April, 1906	15,000.00
September, 1905	1,123.74	May, 1906	18,823.34
October, 1905	819.22	Balance—June 30, 1906	190.06
November, 1905	87.87		
December, 1905	14,699.74		
January, 1906	15,304.71		
February, 1906	1,440.67		
March, 1906	202.95		
June, 1906	190.06		
Total	$ 34,153.25	Total	$ 34,153.25

TABLE NO. 8.

Showing Receipts and Disbursements of Morrill Endowment Fund received from the United States Government. (In accordance with act of Congress, approved August 30, 1890.)

Receipts.

July 10, 1905	$25,000.00	
Total		$ 25,000.00

Disbursements.

December 2, 1905	$12,500.00	
December 19, 1905	5,000.00	
June 4, 1906	7,500.00	
Total		$ 25,000.00

TABLE NO. 9.

Showing Receipts and Disbursements of Temporary School Fund. (In accordance with the provisions of Section 2839 of the Code.)

Receipts.

Balance June 30, 1905	$ 4.00	
September 13, 1905. Auditor's apportionment order No. 627	344.48	
March 17, 1906. Auditor's apportionment order No. 676	390.80	
Total		$ 739.28

Disbursements.

September 13, 1905. Transfer to General Revenue	$ 344.48	
March 13, 1906. Transfer to General Revenue	4.00	
March 17, 1906. Transfer to General Revenue	390.80	
Total		$ 739.28

TABLE NO. 10.

Recapitulation for the year ending June 30, 1906, showing the balance in the various funds at the close of business June 30, 1905, receipts, total amount available, disbursements and balance on hand at the close of business June 30, 1906.

Fund.	Balance at close of business June 30, 1905.	Receipts for the year.	Total amount available.	Disbursements for the year.	Balance at close of business June 30, 1906.
General revenue	$ 1,375,082.27	$ 3,466,150.66	$ 4,841,182.93	$ 3,766,394.62	$ 1,074,768.31
State University special tax	44,265.40	127,178.58	171,443.98	130,000.00	41,443.98
State College special tax	33,931.99	127,161.07	161,093.06	117,005.91	44,087.15
State Normal special tax	767.86	63,546.00	64,313.86	45,000.00	19,313.86
State College endowment bonds	669,400.00	76,800.00	746,200.00	69,200.00	677,000.00
State College endowment cash	3,245.89	73,344.08	76,589.97	76,500.00	89.97
State College endowment interest	139.85	34,013.40	34,153.25	33,963.19	190.06
State College Morrill endowment	.....	25,000.00	25,000.00	25,000.00	
Temporary school fund	4.00	735.28	739.28	739.28	
Total	$ 2,126,787.26	$ 3,993,929.07	$ 6,120,716.33	$ 4,263,803.00	$ 1,856,913.33

TABLE. 11.

Showing Disbursements of General Revenue from the Various General Appropriation Accounts for the Fiscal Year Ending June 30, 1906.

Name of Appropriation.	Amount.
Adjutant General: Salary	$ 2,000.08
Assistant's Salary	1,500.00
Record Clerk's Salary	1,100.00
Storage	703.46
Attorney General: Salary	4,333.37
Assistant's Salary	1,950.00
Clerk's Salary	825 00
Contingent Expense	744.55
Traveling Expense	144 53
Auditor of State: Salary	2,200.04
Salary as Member of Executive Council	800 08
Deputy's Salary	1,500.00
Insurance Examiner's Salary	2,000.01
Insurance Examiner's Assistants and Expense	5,861.24
Clerks	9,350.95
Extra Clerks	1,735.55
Bank Examiner's Salaries and Expenses	11,020.20
Building and Loan Examinations	640.74
Iowa College of Agriculture and Mechanic Arts:	
Financial Agents Salary and Expenses	1,565 01
Support, Contg't and Repair	160,499.98
Purchase of Land and Improvements Thereon	133,059.02
Trustees per diem and Expense.	3,375.90
Agricultural Societies	15,086.47
Board of Control: Member's and Secretary's Salaries.	10,741.75
Architect's Salary and Expense	3,567.83
Clerks	6,838.32
Expense	2,507.54
State Agent and Inspection Expenses	2,582.16
Tuberculosis Investigation and Quarterly Conferences	486.41
Benedict Home	3,332.42
Board of Educational Examiners	1,439.52
Board of Health	6,096.70
Board of Medical Examiners	6,088.41
Bacteriological Laboratory	3,103.49
Board of Dental Examiners	2,401.67
Board of Veterinary Medical Examiners	893.81
Clerk of the Supreme Court:	
Salary	2,200.04
Deputy's Salary	1,500.00
Clerks' Salaries	2,770.00
Commissioner of Labor:—Salary	1,500.00
Deputy's Salary	1,300.00
Factory Inspector	1,200.00
Clerk	780.00
Expense	1,415.54
Custodian:—Salary	1,500.00
Expense	23,906.90
Capitol Commission:—Permanent Repairs	105,013 82
Collateral Inheritance Tax:—Refund	62.47
Court Costs	88.68
Enforcement Fund	9,141 98
Census 1905:—Expense	11,638.06
Dairy Commissioner:—Salary	1,500.00
Deputies' Salaries	3,435.49

TABLE NO. 11—CONTINUED.

Name of Appropriation.	Amount
Expense	4,826 62
Department of Agriculture:—Secretary and Assistant's Salaries	2,325.00
Finance Committee	137.35
Dubuque Rescue Home	609.18
Iowa Department of the G. A. R.	747 83
Salaries of Judges of District Courts	186,669.64
Executive Council:—Secretary and Clerk's Salaries	4,991.89
Expense	885.41
Expert Accountant	1,430.50
Executive Council: Expense in re-Surveying Lake Beds	2,150.63
Engravings, Plates and Cuts	2,469 64
Farmers' Institutes	5,580 86
Fish and Game Warden's Salary, Protection of Fish and Game, etc.	6.297 42
Florence Crittenton Home	941 63
Freight, Express and Cartage	5,584 15
General Assembly, Thirty-first: Members' Salaries	82.225.00
Employees	50.821.90
Mileage, Traveling Expense, etc	3,104.78
Chaplains	655.00
Collecting claim against U. S. Senate File No. 139 Pd. H. M. Byers	2 500 00
Reimburse H. W. Tapley for valuable coins House File No. 146	852 00
Expense Election Contest 80 Rep. Dist. House File No. 344	495 00
Claim of Mrs John Stein Senate File No 111	750 00
L H. Fenton Chapter 200 Sec 1 Laws of 31 G A	300 00
Governor of State: Salary and Room Rent	5,600 08
Salary as Member of Ex-Council	800 08
Private Secretary, Clerks and Contingent,	8.287.15
Payment of Council	1.747.30
Return of Fugitives	3,949 12
Arrest of Murderers	300.00
Return of Paroled Prisoners	209 29
Geological Survey: Salaries and Expenses	6,165.02
Grey Uniforms	28 50
Historical Department: Curator and Clerks	6 000 04
Historical Library and Museum (Consolidated)	9.782 96
Historical Society: Support	7,500 00
Horticultural Society: Support	4.000 00
Historical Building: Completing and Furnishing	82 220 31
Insane; Capture and Return of Escaped	603 72
Non-resident	323.63
Inebriates: Return and Transportation of	99.86
Iowa Library Commission:	
Secretary and Clerks' Salaries	2,628 00
Traveling Expense	746 23
General Expense	2,273 60
Interest on School Fund Loans	735 28
Iowa Weather and Crop Service	2,591 33
Investigation of the Management of State Educational Institutions and Indeterminate Sentences and Elmira Reformatory System	2,592 11
Iowa National Guard: Permanent Camp Ground	415 64
Insurance Commission	903 78
Louisiana Purchase Exposition Expense	2,704 41
Mine Inspectors: Salaries	4,000 00
Expense	1,596 84
Clerk	780 00
Board of Examiners (Code 2480)	393 96
Board of Examiners (ch 82 Sec 3 Laws of the 28 G. A.)	1,892 71
Militia	69,793.29
Mail Carrier	1,100 00
Miscellaneous Expense (Code No. 36)	276 60
Miscellaneous Expense (Code No. 165)	59,989.83
Miscellaneous Expense (Code No. 164)	4,922.67
Monuments; Shiloh, Lookout Mountain, Vicksbury and Andersonville	39,316 96
Oil Inspection	28,529 06
Pharmacy Commission	7,325 45
Publishing Notices of Pardons	216 47
Railroad Commissioners and Secretary's Salaries	8,100 12
Clerks	2,273.00
General Expense	273.63
Traveling Expense	677.60
Maps	510 00
Refund of Lake Bed Leases	75 00
Refund on account of Sale of Abandoned River Channels	630 50
Relief of Hull and Metz	480 00

TABLE NO. 11—CONTINUED.

Name of Appropriation.	Amount.
State Library: Salaries	$ 8,082.72
Law Department	2,500.00
Secretary of State: Salary	2,200.04
Salary as Member of Executive Council	800.08
Deputy's Salary	1,375.00
Clerk Hire	10,848.35
Indexing Journals	250.00
Superintendant of Public Instruction: Salary	2,200.04
Deputy's Salary	1,375.00
Clerk Hire	2,227.55
Traveling Expense	306.01
School Journal	73.75
Superintendent of Public Weights and Measures	50.00
Judges of the Supreme Court: Salaries	30,833.49
Supreme Court, Bailiff, Messenger, etc	1,006.00
Contingent	1,844.38
Reporter and Reporter Clerk's Salaries	2,520.00
State Binding	23,013.30
State Printing	42,083.47
State University: Support, Contingent and Supplies	196,000.00
Land and Improvements thereon	65,500.00
Regents Per Diem and Expense	980.60
State Normal School Support and Contingent	111,145.83
Grading and Paving Walks	1,500.00
Board of Trustees	838.80
State Entomologist	844.99
State Square Proceeds, Investing of Same	5,936.50
Sundry Appropriations: House File No. 10—31st. General Assembly	136.00
Senate File No. 99—31st. General Assembly	85.30
Senate File No. 358 -31st. General Assembly	2,564.62
House File No. 177—31st. General Assembly	54.81
Treasurer of State: Salary	2,200.04
Salary as Member of Executive Council	800.08
Deputy and Clerks Salaries	6,547.47
Treasurer and Deputy's Bond	2,000.00
Teachers' Institutes	4,800.00
Transportation of Orphans to Home	26,25
Veterinary Surgeon	6,424.14
Unredeemed Warrants, Series F, No 16,136	75 00
Total	$ 1,876,780 42

Division

General Revenue

TABLE No. 12.

Statement of Monthly and Quarterly Receipts, Disbursements and Balances for the Year Ending June 30, 1906.

	Total Receipts for Month	Total Warrants Redeemed for Month.	Balance.
Balance June 30, 1905	.....	.....	$1.375.032 27
July 1905	$ 106.701 93	$ 379 963.09	1,101,771 11
August	98,154.58	323.616.29	876,309 40
September	119,343 73	255.530 36	740,122.77
First Quarter	$ 324,200 24	$ 959.109 74	$ 740,122 77
October 1905	676.935 65	392.299 74	1.024,758 68
November	240 281 18	283.124.33	981,915 53
December	168,264 28	298,464 70	851,715 11
Second Quarter	$1 085,481 11	$ 973,888 77	$ 851,715 11
January 1906	167 811 44	357,470.91	662,055.64
February	307,944 22	401,470 29	568.529.57
March	321.822 53	321.026.89	569.325 21
Third Quarter	$ 797,578 19	$1,079,968 09	$ 569,325.21
April 1906	856.224 85	341.357,90	1.084,192 16
May	292 516 79	200,831.87	1.175.876 99
June	110,149.57	211,238 25	1,074,788 31
Fourth Quarter	$1.258.891 12	$ 753,428.02	$1,074.788.31
Total	$3 466 150 66	$3.766.394.62	

1.—RECEIPTS OF TAXES FROM COUNTIES.

TABLE NO. 13—ADAIR COUNTY.

Date of payment.	State	Insane	Blind	Deaf	Feeble Minded	Orphans' Home	University	College	Normal	Total
July 15,1905	$ 218.00	.....	.....	.....	$ 39.31	.....	$ 14.54	$ 14.54	$ 7 26	$ 293 65
Aug. 15,1905	169.90	$ 786 00	.....	.....	.....	.....	11 31	11 31	5 66	984 18
Sept.14,1905	363 64	.....	.....	.....	.....	.....	24.24	24.24	12 12	424 24
Oct. 23,1905	4,762.47	700 80	.....	.....	17.21	.....	320.14	320 14	160.07	6,280 83
Nov. 17,1905	384.15	.....	.....	.....	.....	.....	25 62	25 62	12 81	445,20
Dec. 16,1905	169 04	.....	.....	.....	.....	.....	11 23	11 23	5 61	197 11
Jan. 15,1906	207 41	719 60	.....		.....	.....	13 77	13 77	6.92	961 47
Feb. 15,1906	414 82	.....	.....	.....	61 50	.....	25 92	25 93	12.96	541.13
Mch. 15,1906	1,002 70	.....	.....	.....	.....	.....	66.94	66.94	33 47	1,170.05
Apr. 27,1906	6,171 79	824.00	.....	.....	54 45	.....	385 74	385.74	192.87	8,014 59
May 17,1906	148 00	.....	.....	.....	.....	.....	9.24	9.24	4.62	171 10
June 14,1906	118 42	.....	.....	.....	.....	.....	7.36	7.35	3.64	136.77
Total...	$14.130 34	$ 3.030 40	.....	.....	$ 172 47	.....	$ 916 05	$ 916 05	$ 458.01	$19,623.32

TABLE NO. 14—ADAMS COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 12,1905	$ 129 68	$ 69.78	.....	.....	.....	.....	$ 8.64	$ 8.64	$ 4.32	$ 221.06
Sept. 7,1905	72 47	24.15	.....	.....	.....	.....	4.83	4.83	2.46	108.74
Sept. 8,1905	242.81	80 93	.....	.....	.....	.....	16.18	16 18	8.10	364.20
Oct. 13,1905	.....	.....	.....	.....	$ 56 79	.....	.....	.....	.....	56.79
Nov. 2,1905	3,722.02	1,252.47	.....	.....	.....	.....	232.98	232.98	116 50	5,556.95
Nov. 13,1905	1,608 46	536 14	.....	.....	.....	.....	107 23	107.23	53.62	2,412 68
Dec. 13,1905	272 23	90.75	.....	.....	.....	.....	18.15	18.15	9.08	408 36
Jan. 13,1906	151.70	50 43	.....	.....	.....	.....	10.03	10 03	5 05	227 24
Jan. 29,1906	.....	.....	.....	.....	72.40	.....	.....	.....	.....	72.40
Feb. 7,1906	283.10	.....	.....	.....	.....	.....	17.69	17.69	8.85	327.33
Mch. 14,1906	726.84	.....	.....	.....	.....	.....	45 45	45.45	22.72	840.46
Mch. 29,1906	.....	.....	.....	.....	35 42	.....	.....	.....	.....	35 42
Apr. 19,1906	5,603.94	.....	.....	.....	.....	.....	336.08	336.08	168.04	6,444.14
May 4,1906	98.00	.....	.....	.....	.....	.....	6.12	6 12	3.06	113 30
June 8,1906	266.83	.....	.....	.....	.....	.....	16.69	16.69	8.37	308.58
Total...	$13,178.08	$ 2,104 65	.....	.....	$ 164 61	.....	$ 820 07	$ 820 07	$ 410 17	$17,497.65

TABLE NO. 15—ALLAMAKEE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 114.42	.....	....	..	.....	.....	$ 7.62	$ 7.62	$ 3.81	$ 133.47
Aug. 7, 1905	74.54	$ 857.20		.....	.....	.....	4 97	4.97	2.48	944.16
Sept. 11, 1905	272.38	.....		.....	.....	.....	18.13	18.13	9.07	317.71
Oct. 16, 1905	3,132.93	.....	.	.....	.....	.....	208.85	208.85	104.43	3,655.06
Nov. 15, 1905	1,173.46	.....	.....	.....	.....	.....	40.15	40.15	20.06	1,278.82
Dec. 11, 1905	372.29	830.00		.....	$ 76.84	.....	24.81	24.81	12.41	1,341.16
Jan. 15, 1906	353 74	.....	.....	.....	.	.....	21.77	21.77	10.48	407.76
Feb. 9, 1906	593 98	783.20	.....	.....	92.65	.....	37.14	37.14	18.57	1,562.68
Mch. 12, 1906	1,658.03	.....	.....	.....	.....	.....	104.35	104.35	52.17	1,918.90
Apr. 16, 1906	4,986.46	.....		.....	.....	.....	281.84	281.84	140.92	5,691.06
May 8, 1906	387.47	.....	.....	.....	.....	.....	24.12	24.12	12.07	447.78
June 9, 1906	157.71	.....	.....	.....	.....	....	10.10	10.10	5.05	182.96
Total...	$13,277.41	$ 2,470.40		.....	$ 169.49	.....	$ 783.85	$ 783.85	$ 391.52	$17,876.52

TABLE NO. 16—APPANOOSE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 99.21	$ 1,305.20	.....	$ 4.30	$ 25.50	$ 12 00	$ 6.62	$ 6 62	$ 3 30	$ 1,462.75
Aug. 21, 1905	99.21		.....	.	.....	.....	6.62	6.62	3 30	115 75
Sep. 6, 1905	245.13	...	.....	.....	.....	.....	16.32	16.32	8.16	285 93
Oct. 23, 1905	4,671.87	.....	.....	.....	.....	.....	335.31	335 31	167.65	5,510 24
Nov. 20, 1905	723.00	.....	.....		.....	.....	48.19	48.19	24.07	843.45
Dec. 20, 1905	550.51	2,512 92	.....	.....	68 66	.....	36.70	36 70	18.36	3,223.85
Jan. 15, 1906	226.88	.....	...		.....	.....	13.81	13.71	6.62	261.02
Feb. 21, 1906	427 94	.....	...	....	.....	.....	27.28	27.28	13.63	496.13
Mar. 24, 1906	1,502 18	1,282.21	.....	.....	29 00	8.02	93.84	93.84	46.92	3,006.01
May 4, 1906	5,486 92	.....	.	.....	.....	.....	368.74	368.74	184.37	6,408.78
May 17, 1906	348.70	.....			.....	.....	21 79	21 79	10.90	403.18
June 14, 1906	277 57	.....	.		.....	.....	16.81	16.76	8.40	319.54
Total...	$14,659.23	$ 5,050.33		$ 4.30	$ 123.16	$ 20.02	$ 992.03	$ 991.88	$ 495.68	$22,336.63

TABLE NO. 17—AUDUBON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Inebriate	University.	College.	Normal	Total.
July 18, 1905	$ 300.42	.....	.....		$ 47.44	.....	$ 19 66	$ 19.66	$ 9 94	$ 397.13
Aug. 14, 1905	78 33	567.60	.....	.	.....	.....	5 30	5 30	2 70	659 22
Sept. 15, 1905	1,080.96	.....	....	....	.....	.....	72.02	72 02	36.10	1,261.10
Oct 18, 1905	4,753.72	578 40	....	.....	.....	.....	302 84	302 84	151 59	6,089 39
Nov. 18, 1905	447 42	.....	....	.....	11.26	.....	29 79	29 79	14 94	533 20
Dec. 14, 1905	88 86	.....	.....	.....	.....	.....	5 81	5 81	2 94	103 42
Jan. 13, 1906	103 32	700.00	.....	.....	.....	.....	6 84	6 84	3.46	820.46
Mch 3, 1906	233 93	.....	....	.....	64 68	.....	14 57	14 57	7 30	335 05
Mch. 15, 1906	1,201 93	...	.....	.....	.....	.....	75 04	75 04	37.55	1,389 56
Apr. 20, 1906	5,028 62	755.60	.....	1.95	22 27	.....	301 77	301 77	150 90	6,562 88
May 22, 1906	139 73	.....	.....	.....	.....	$ 23.04	8 70	8 70	4 35	184 52
June 13, 1906	198 86	.....	.....	...	.....	.....	12 80	12 85	6 42	230.93
Totals	$13,656.10	$ 2.601 60		$ 1.95	$ 145 65	$ 23 04	$ 855.14	$ 855 19	$ 428 19	$18,566.86

TABLE NO. 18—BENTON COUNTY.

Date of payment.	State	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 72.07	.....	.....	.....	.....	.....	$ 4.96	$ 4.96	$ 2.46	$ 84.45
Aug. 7, 1905	139.54	.....	.....	.....	.....	.....	9.60	9.60	4.79	163.53
Sept. 8, 1905	397 64	.....	.....	.....	.....	.....	27 11	27.11	13 57	465.43
Oct. 23, 1905	9,464 61	.....	.....	.....	.....	.....	664.48	664.46	332.21	11,125.76
Nov. 9, 1905	554 09	.....	.....	.....	.....	.....	38.11	38.11	19.05	649 36
Nov. 29, 1905	.....	1,980,80	9 59	.....	89.05	.....	.....	.....	.....	2,079.44
Dec. 6, 1905	176 80	.....	.....	.....	.....	.....	12.59	12.59	6.29	208 27
Dec. 8, 1905	.....	1,888.80	.....	.....	55.11	.....	.....	.....	.....	1,943.91
Jan. 12, 1906	139.71	....	.....	.....	.....	.....	10.46	10.45	5.22	165.84
Feb. 12, 1906	1,433.26	.....	.....	.....	.....	.....	89.62	89.60	44 79	1,657.27
Mch. 10, 1906	2,829.30	.....	.....	.....	.....	.....	176.86	176.86	88.43	3,271.44
Mch. 24, 1906	.....	1,960.00	55 22	.....	135 69	.....	.....	.....	.....	2,150.91
Apr. 19, 1906	12,161.56	.....	.....	.....	.....	.....	784.08	784 04	392 02	14,121.70
May 17, 1906	154 71	.....	.....	.....	.....	.....	9 74	9.72	4.86	179 03
June 6, 1909	213.98	.....	.....	.....	.....	.....	13.33	13 33	6.66	247.30
Totals ..	$ 27,737.27	$ 5,829.60	$64.81		$ 279.85	.....	$ 1,840.94	$ 1,840.82	$ 920.35	$ 38,513.64

TABLE NO. 19—BLACK HAWK COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 8, 1905.	$ 345.59	.....	...	.....	.....	.....	$ 22.85	$ 22.85	$ 11.44	$ 402.73
Aug. 4, 1905.	243 20	.....	.....	.....	.....	.....	15.86	15.86	7 93	282.85
Sep. 7, 1905.	667.30	.....	.....	.....	.....	.....	44 28	44 28	22 14	778 00
Sep. 14, 1905.	1,271.94	1.816.40		.....	.....	.....	.....	.....	.....	3 088 34
Oct. 19, 1905.	9,439.27	1,877.60	.....	.....	.....	.....	793 92	793 92	396.96	13.301.67
Nov. 13, 1905.	846.34	.....	.....		.....	.....	56 16	56 16	28.08	986 74
Dec. 11, 1905.	364 35		.....	.....	.....	.....	19.63	19 63	9 70	413 31
Jan. 11, 1906.	251 30	.....	.....	.....	.....	.....	15 54	15 54	7.74	290.12
Feb 8, 1906.	714.15	...	.....	.....	.....	.....	44 56	44 56	22.29	825 56
Mch. 8, 1906.	1.581.20	1,831.70	.....	.....	.....	.....	98 64	98 64	49 32	3,659.50
Apr. 10. 1906.	4 938.12	.....	.....	.....	.....	.....	.....	.....	.....	4,938 12
Apr. 26. 1906.	9,190.72	3,867.60		.....	.....	.....	961 22	961 22	480 55	15,461 31
June 8, 1906.	379.01	.....		.....	.....	.....	23.47	23.47	11.74	437 69
Totals ..	$30.232 49	$ 9.393.30		.....	.	. . .	$2.096 13	$2,096 13	$ 1,047 89	$44,865 94

TABLE NO. 20—BOONE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home	University.	College.	Normal	Total.
July 13, 1905	$ 217.71	.....	.....		$ 40.96	$ 42.40	$ 14.02	$ 14.02	$ 7.01	$ 336.12
Aug. 16, 1905	200.62	.....	.....	.....	.....	36.00	13.18	13.18	6.59	269.57
Sept. 13, 1905	369.59	$ 1,570.54	.....		.....	36.00	24.08	24.08	12.04	2,036.33
Oct. 27, 1905	8,406.06	1,604.80	.....	$ 2.10	36.96	36.00	513.02	513 02	257.01	11,368.97
Nov. 16, 1905	399.80	.....	.....		.....	40.00	26.22	26.22	13.11	505.35
Dec. 19, 1905	229.10	.....	.....	.....	.	36.00	14.78	14.78	7.39	302.05
Jan. 15, 1906	339.84	.....	.....	.....	.....	36.00	22.04	22.04	11.02	430.94
Feb. 24, 1906	681.87	1,561.20	.....	.....	73.49	36.00	42.34	42.34	21.19	2,458.43
Mch. 26, 1906	2,210.98	.....	.....	.	.....	33.86	93.98	93.98	46 99	2,479.79
May 5, 1906	9,513.76	1,520.80	.....	3.85	36.27	30.00	594.36	594.36	297.18	12,590.58
May 14, 1906	222.95	...	.....	.....	.....	.....	13.74	13.74	6.87	257.30
June 15, 1906	391.70	.....	...	.....	.....	.....	23.98	23.98	11.99	451.65
Totals ..	$23,183.98	$ 6,257.34		$ 5.95	$ 187.68	$ 362.26	$1,395.74	$1,395.74	$ 698.39	$33,487.08

TABLE NO. 21—BREMER COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College	Normal.	Total.
July 17, 1905	$ 44.60	$ 602 09	.....	.....	$ 16 76	$ 144.00	$ 2.96	$ 2.96	$ 1.48	$ 814 85
Aug 26, 1905	68 91	.....	.....	.....	.....	.....	4 60	4 60	2.30	80.41
Sept 18 1905	999.24	624.40	.....	...	6.11	96.00	66 54	66.54	33.27	1 892 10
Oct 18, 1905.	4,467 44		.....	.....	.....	.....	267.72	267 72	133.86	5,136 74
Nov 17, 1905	817.58	.....	.....	.....	.....	.....	50.07	50 07	25.03	942 75
Dec 15, 1905	312 07	684.00	.....	.....	20 23	181.74	19 58	19 58	9.79	1,246 99
Jan 17, 1906	78 29	.....	.....	.....	.....	.....	4 90	4 90	2 45	90 54
Mch 1. 1906	429 45	.....	.....	.....	.....	.....	26 31	26 31	13 16	495 23
Mch 17, 1906	2 527 90	.....	.....	.....	.....	.....	157 95	157 95	78 97	2.922 77
Apr 20. 1906	6.067 05	697 20	.....	.....	17 59	76 06	353 55	353.55	176.77	7,741.77
June 6, 1906	186 25	.....	.....	.....	.....	.....	11.50	11 50	5.75	215 00
June 20, 1906	70 37	657.60	.....	.....	14 65	24 00	4 40	4.40	2 20	777 62
Totals ..	16 069.15	3.265 29	.....	.....	75 34	521 80	970 08	970 08	485 03	22 356.77

TABLE NO. 22—BUCHANAN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 12, 1905	$ 116.18	$.....	.....	.....	$.....	.....	$ 7 58	$ 7.54	$ 3.68	$ 134.98
Aug. 4, 1905	83.76	1,275.20	.....	.....	17.15		5.52	5.52	2.72	1,389.87
Sept 8, 1095	307.62	.....	.....	.....	.....	.....	20.16	20.15	10 01	357.94
Oct. 25, 1905	6,707.38	1,312.80	.....	.....	17.41	.....	495.10	495.10	247.41	9,275 20
Nov. 13, 1905	401.36	.....	.....	..	.....	.....	26 61	26 61	13 27	467,85
Dec. 7, 1905	160.34	.....	.....	..	.....	.....	9 72	9 71	4 77	184 54
Jan. 6, 1906	65 44	.....		.....	.....	.....	4.28	4.29	2.09	76 10
Feb. 5, 1906	393 69	1,442 00	.....	.....	33 45	.....	24.56	24 55	12 25	1,930 50
Mar. 16, 1906	979 14	.....	.....	.....	.....	.....	61 20	61 18	30 63	1,132 15
May 10, 1906	7,494 77	.....	.....	.....	24 84	.....	513 20	513 20	256 58	8,802 59
May 23, 1906	176 22	1,405 60	.....	.....	.....	.....	10 95	10 94	5 35	1,609 06
June 6, 1906	93 69	.....	.....	.....	.....	...	5.81	5 80	2.85	108 15
Totals	$16,979 59	$ 5,435 60	.....	..	$ 92.85	.	$1,184 69	$1,184.59	$ 591 61	$25,468.93

TABLE NO. 23—BUENA VISTA COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total
July 10, 1905	$ 160 97	.....	.....	.....	.....	.....	$ 10 42	$ 10 42	$ 5.21	$ 187 02
Aug. 12, 1905	57 63	.....	.....	...	.....	.....	3 90	3 90	1 95	67.38
Sept. 7, 1905	211 65	.....	.....	.....	.....	.....	14 18	14.18	7 09	247 10
Nov. 2, 1905	7,265 21	2,415.60	.....	.....	29 41	54.00	442 08	442 08	221.04	10,869 42
Nov. 16, 1905	482 53	.....	.....	.....	.....	.....	31.92	31 92	15 96	562 33
Dec. 11, 1905	328 91	.....	.....	.....	18 28	36 00	20 80	20 80	10 40	435 19
Jan. 6, 1906	232 27	.....	.....	.....	.....	.....	14.39	14 25	7.05	267.96
Feb. 9, 1906	547.62	.....	.....	.....	.....	.....	34.14	34.14	17.07	632 97
Mch. 13, 1906	1,762.32	.....	.....	.....	.....	.....	109.88	109.88	54 94	2,037 02
Apr. 30, 1906	7,889 63	1,252 00	.....	.....	38.02	72.00	453 98	453 98	226.99	10,386 60
May 8, 1906	478.83	.....	.....	.....	.....	.....	29 59	29.59	14.78	552 79
June 7, 1906	139 36	.....	.....	.....	.....	.....	8.31	8.25	4.11	160.03
Totals .	$19,556 93	$ 3,667.60	.....	..	$ 85 71	$ 162.00	$1,173 59	$1,173.39	$ 586 59	$26,405 81

TABLE NO. 24—BUTLER COUNTY.

Date of payment.	State.	Insane.	Blind	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Normal.
July 17, 1905	$ 68 35	.....	.....	.....	.....	.....	$ 4.55	$ 4 55	$ 2 28	$ 79 73
Aug. 14, 1905	57 80	.....	..	.....	.....	.....	3.85	3 85	1 93	67 43
Sep. 18, 1905	313 32	....	.....	.....	.....	.....	20.89	20 89	10 44	365 54
Oct. 18, 1905	6,712 70	.....	.....	.....	.....	.....	462 86	462.86	231.43	7,869 85
Nov. 13, 1905	.....	964.80	.....	2.70	24.35	90 00	.....	.....	.....	981 85
Nov. 24, 1905	413.16	.....		.....	.....	.....	27 08	27.08	13.53	480.85
Dec. 18, 1905	48 30	.....	.....		.....	.....	3 23	3 23	1 62	56 38
Jan. 20, 1906	113 91	.....	.....	.....	.....	.....	6.97	6.97	3 50	131 35
Feb. 19, 1906	1,178 26	.....	.....	.....	.....	.....	73 64	73 64	36 82	1 362 36
Mch. 19, 1906	3,416 49	.....	.....	.....	.....	.....	233 46	233 46	116 73	4,000 14
Apr. 23, 1906	5,821.91	.....	.....	.....	.....	.....	363.87	363 87	181 94	6.731 59
May 14, 1906	.....	2 795 24	.....	9 55	18.69	61.40	.....	.....	.....	2,884 88
May 21, 1906	206 36	.....	...		.....	.....	12 93	12 93	6 48	238 70
June 20, 1906	55 84	...	.....	.....	.....	.	3 48	3 48	1 74	64 24
Totals	$18 406.10	$ 3,660.04		$12 25	$ 43 04	$ 151 40	$1.216 81	$1 216 81	$ 608 44	$25 314 89

TABLE NO. 25—CALHOUN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 17, 1905	$ 90 54	$ 24 07	.....	.....	$ 25.09	$ 6 00	$ 6 02	$ 6 02	$ 2 98	$ 160 72
Aug. 16, 1905	98.41	26.21	.....	.....	.....	6 00	6 52	6.52	3 23	146 89
Sept. 16, 1905	1,018 92	212 39	.....	.....	.....	6 00	47.82	47 74	22.24	1,355 11
Oct. 17, 1905	6,891.19	1,624 30	.....	.....	22 97	6 00	459 40	459 40	229 50	9,692 76
Nov. 17, 1905	688 69	136 66	.....	.....	.....	6.00	45.89	45 89	22 88	946 01
Dec. 16, 1905	246 80	30 25	.....	.....	.....	6 00	16 44	16.44	8 26	324 19
Jan. 16, 1906	204 93	.....	.....	.....	.....	6 00	12,55	12 33	6 19	242 00
Feb. 16, 1906	269 25	67.31	.....	.....	44 95	6 00	16 82	16 82	8 39	429 54
Mch. 16, 1906	1,337 08	321 14	.....	.....	.....	6 00	83 52	83 52	41 74	1,873 00
Apr. 18, 1906	8,185 81	1,813 84	.....	.....	22.61	6 00	511 63	511.63	255.82	11,307 34
May 17, 1906	476 86	209.06	.....	.....	.....	.....	16 28	16 28	8.11	726 59
June 16, 1906	139 79	35 06	.....	1 30	.....	.....	8 68	8 68	4 26	197.77
Totals..	$19,648 27	$ 4,500.29	....	$ 1 30	$ 115 62	$ 60.00	$1.231.57	$1.231.27	$ 613.60	$27 401.92

TABLE NO. 26—CARROLL COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 12, 1905	$ 142.30	$ 36.00	2.45	.....	$ 65.13	$ 24.00	$ 9.49	$ 9.49	$ 4.74	$ 293.60
Aug. 15, 1905	137.15	1,001.16	.....	.....	.....	.....	9.14	9 14	4.57	1,161.16
Sept. 19, 1905	101.07	.....	.....	.....	.....	12.00	55.99	55 99	27.99	253.04
Oct. 14, 1905	7,807.22	.....	.....	.....	15.16	31.74	520.48	520.48	260.24	9,155.32
Nov. 16, 1905	283.43	976.40	..	.....	.....	18.00	18.56	18.56	9.28	1,324.23
Dec. 12, 1905	135.49	.....	.....	.....	.....	18.00	9.04	9 04	4.52	176.09
Dec. 27, 19 5	200.69	....	.....	.....	.....	....	13.34	13 34	6.66	234.03
Feb. 15, 1906	307.27	998.80	.....	.....	13.56	18.00	19 20	19.20	9.60	1,385.63
Mch 14, 1906	2,382.45	.....	.....	.....	.....	18.00	197.13	197.13	98.56	2,893.27
Apr. 16, 1906	7,995.48	.....	.....	.....	20.16	18.00	499.22	499.22	249.60	9,281.68
May 19, 1906	151.60	1,055.97	.....	.....	.....	18.00	9.48	9.48	4.74	1,249.27
June 13, 1906	92.09	.....	.....	.....	.....	.....	5.76	5 76	2.88	106.49
Totals.	$ 19,786.24	$ 4,068.33	$ 2.45	.....	$ 114.01	$ 175.74	$1,366.83	$1,366.83	$ 683.38	$ 27, 513.8

TABLE NO. 27—CASS COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Total.
July 25, 1905	$ 451.34	....	.....	.....	$ 77.19	$ 6.00	$ 30.00	$ 30.00	$ 14.97	$ 609.50
Sep. 6, 1905	75.41	960.00	.....	.....	.....	6.00	5.01	5.01	2.55	1,053.98
Sep. 20, 1905	915.96	.....	.....	.....	.....	6.00	37.61	37.61	18.85	1,016.03
Nov. 1, 1905	6,913.24	1,044.91	.....	1.75	71.02	6.00	460.62	460.62	230.35	9,188.51
Nov. 27, 1905	536.17	.....	.....	.....	.....	6.00	35.67	35.67	17.88	631.39
Dec. 14, 1905	222.93	.....	.....	.....	.....	6.00	14.82	14.82	7.44	266.01
Feb. 1, 1906	81.44	1,130.00	.....	.....	.....	6.00	5.10	5.10	2.64	1,230.28
Feb. 24, 1906	276.11	.....	.....	.....	189.41	6.00	17.21	17.21	8.64	514.58
Mar. 28, 1906	1,341.49	.....		.....	.....	6.00	84.12	84.12	42.21	1,557.94
Apr. 26, 1906	9,116.04	.....		.....	103.12	6.00	550.20	550.20	275.15	10,600.71
June 5, 1906	173.98	1,177.93	.....	.....	.....	6.00	10.87	10.87	5.44	1,385.09
June 26, 1906	230.17	.....	.....	.....	.....	6.00	14.77	14.75	7.40	273.09
Totals....	$ 20,334.28	$ 4,312.84		1.75	$ 440.74	$ 72.00	$ 1,266.00	$ 1,265.98	$ 633.52	$ 28,327.11

TABLE NO. 28—CEDAR COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 6, 1905	$ 136.80	$.....	$..	.	$.....	$.....	$ 9.12	$ 9.12	$ 4.56	$ 159.60
July 11, 1905	.....	.....	.80	.....	19.80	48.00	.....	.....	.....	68.60
Aug. 4, 1905	71.98	.....	.....	.....	....	.....	4.69	4.69	2.33	83.69
Aug. 11, 1905	.....	682.40	.....	.....	.....	48.00	.....	.....	.....	730.40
Sept. 6, 1905	1,116.13	.....	.....	.....	.....	.....	74.41	74.41	37.20	1,302.15
Sept. 8, 1905	.....	.....	.....	.	.....	36.78	.....	.....	.....	36.78
Oct. 4, 1905	.....	.....		.....	10.02	36.00	.....	.....	.....	46.02
Oct. 6, 1905	6,738.97	.....	.....	.....	.....	.....	483.12	483.12	241.56	7,946.77
Oct. 19, 1905	.....	755.60	.....	.....	.....	.....	.....	.	.....	755.60
Nov. 4, 1905	.....	.....	.....	.....	.....	37.16	.....	.....	.....	37.16
Nov. 8, 1905	611.95	.....	.....	.....	.....	.....	40.80	40.80	20.40	713.95
Dec. 7, 1905	294.04	.....	.....	.....	.....	.....	19.60	19.60	9.80	343.04
Dec. 11, 1905	..	.....			.....	43.80	.....	.....	.....	43.80
Jan. 6, 1906	122.05	.....	.....	.....	..	.	7.41	7.41	3.67	140.54
Jan. 18, 1906	.....	.....	.....	.....	34.78	48.00	.....	.....	.....	82.78
Jan. 31, 1906	.....	826.00	.....	..	.....	.....	.....	.....	.....	826.00
Feb. 6, 1906	1,975.86	.....	.....	.....	.....	.....	123.49	123.49	61.75	2,284.59
Feb. 16, 1906	.....	.....	.....	.....	.....	48.00	.....	.....	.....	48.00
Mch. 7, 1906	3,791.48	.....	.....	.....	.....	.....	236.97	236.97	118.48	4,383.90
Mch. 16, 1906	...	.....	.....	.....	.....	48.00	.....	.....	.....	48.00
Apr. 10, 1906	.....	.....	.....	.....	36.47	48.00	.....	.....	.....	84.47
Apr. 11, 1906	7,226.08	.....	.....	..	.....	.....	486.84	486.84	243.42	8,443.18
May 1, 1906	.....	768.80		.....	.....	.....	.....	.....	.....	768.80
May 2, 1906	310.45	.....	.....	.....	.....	.....	19.40	19.40	9.70	358.95
June 2, 1906	92.57	.....		.....	.....	.....	5.79	5.79	2.89	107.04
Totals.	$22,488.36	$ 3,032.80	$ .80	.....	$ 101.07	$ 441.74	$1,511.64	$1,511.64	$ 755.76	$29,843.81

TABLE NO. 29—CERRO GORDO COUNTY.

Date of payment.	State.	Insane	Blind	Deaf	Feeble Minded	Orphans Home	University.	College.	Normal	Total.
July 13, 1905	$ 153 18	$	.....	$ ...	$.....	$	$ 10.23	$ 10 23	$ 5 12	$ 178 76
Aug. 14, 1905	135 25	714 44	....		.....	12 00	9 03	9.03	4 53	884 28
Sep. 11, 1905	312 79	... ..		.....	.....	12 00	20.86	20 86	10.43	376 94
Oct 23, 1905	5 036 73	.....	.....	.....	.. ....	12 00	373 50	373 50	186.76	5,962.49
Nov. 17, 1905	2 981 49	555 56	....	....	139 63	12.00	198.78	198.78	99 40	4,185 64
Dec. 20, 1905	415.21	.....	....	.....	....	12 00	26 90	26 90	13.45	494 46
Jan. 15. 1906	319 0	.....			.....	12.00	20 40	20 40	10 22	382 02
Feb. 15 1906	335 20	755 20	.....	.....	83 66	12 00	20 89	20 89	10.46	1.238 30
Mch. 12, 1906	1.132 56	. .....	...	..	.....	12.00	70.81	70 81	35 40	1,321 58
Apr. 27. 1906	6 036 63	.....	....	....	.....	12 00	413 91	413 91	206 95	7.083.40
May 24, 1906	2.015.12	713.70	.....	.....	88.84	12 00	125 97	125 97	62 99	3 144 59
June 14, 1906	1.121 76	19 82	.....	1.10	.. ..	.....	70.17	70 17	35 08	1,318.10
Totals....	19.994 92	2,758 72	.....	1.10	312.13	120 00	1,361.45	1,361 45	680 79	26,590 56

TABLE NO. 30—CHEROKEE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 17, 1905	$ 62.88	$.....	....	$....	$.....	.....	$ 4.17	$ 4.17	$ 2.09	$ 73.31
Aug. 16, 1905	93.50	. .	....	...	3.83	.....	6.31	6.31	3.15	113.10
Sep. 16, 1905	153.23	1,683.78	.....	...	.....	.....	10.21	10.21	5.10	1,862.53
Oct. 16, 1905	5,650.64	. ...	.....	.....	.. ..	.....	333.64	333.64	166.82	6,484.74
Nov 16, 1905	2,058.43	904.00	.....	12.84	4.23	.....	137.40	137.40	68.70	3,323.00
Dec. 20, 1905	112.59	.....	.....	.....	.....	.....	7.75	7.91	3.95	132.20
Jan. 17, 1906	169.41	..	.....	..	.. ..	.....	11.23	11.23	5.60	197.47
Feb. 19, 1906	340.08	.....			17.89	.....	21.25	21.25	10.63	411.10
Mch 21, 1906	1,133.70	.	..	.....	.....	.....	70.35	70.35	35.43	1,309.83
Apr. 16, 1906	7,802.80	866.00	....	13.10	6.03	.....	407.52	407.52	193.50	9,696.47
May 17, 1906	459.91	.....	.....	.....	.....	.....	69.03	69.03	44.51	642.48
June 15, 1906	97.69	912.80		.....	.....	.....	6.19	6.19	3.06	1,025.93
Totals....	$18,134.86	$ 4,366.58		$25.94	$ 31.98	.....	$1,085 05	$1,085.21	$ 542.54	$25,272.1

TABLE NO. 31—CHICKASAW COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University	College	Normal.	Total.
July 14, 1905	$ 158 59	$	.	$	$	.....	$ 10.46	$ 10 46	$ 5 23	$ 184 76
Aug. 8, 1905	117.36	1,068 40	....	...	16 29	.... .	7.62	7 62	3.81	1,221 14
Sept. 6, 1905	222.93	....	.....	.....	....	....	14 88	14 88	7 44	260 13
Oct. 12, 1905	4,649.86	. .....	....	...	7 98	.....	315.32	315 32	157.66	5,446 14
Nov 9, 1905	455 42	1,097.20		...	.....	.....	30 32	30 32	15 16	1,628 42
Dec 14, 1905	143 90	.....	.....	.....	... .	.....	9.56	9.56	4 78	167.80
Jan. 4, 1906	162 37	.....	.....	1 15	... .	....	10.80	10 80	5.40	190.52
Feb 15, 1906	400.89	1,172 80	...		28 18	.....	25 38	25 38	12 69	1,665.32
Mch. 8, 1906	1,393 12	.....	....		.....	.....	87 24	87 24	43.62	1,611.22
Apr. 16, 1906	5,808 82	.....	.....	.....	8 87	.....	369 52	369.52	184 76	6,741.49
May 10, 1906	147 16	.....	.....	.....	.....	.....	9.30	9 30	4.65	170 41
June 11, 1906	98 02	.....	.....		.....	.....	6 14	6 14	3 07	113.37
Totals .	$13,758 44	$ 3,338 40	.....	$ 1.15	$ 61 32	.....	$ 896 54	$ 896.54	$ 448.27	$19,400.66

TABLE NO. 32—CLARKE COUNTY.

Date of payment.	State.	Insane.	Blind	Deaf	Feeble Minded.	Orphans Home.	University	College.	Normal.	Total.
July 10, 1905	$ 113 56	.....	.....		.....		$ 7 35	$ 7 35	$ 3 62	$ 131.88
Aug. 4, 1905	65 86	$ 722 00	.....	.....	.....	.....	4 28	4 28	2 10	798 52
Sept. 11, 1905	194.96	.....	.....	.....	.....	.....	12 89	12.89	6 41	227 15
Oct. 12, 1905	3,524.91	.....	.....	.....	.....	.....	234 97	234 97	117 43	4,112.28
Nov. 10, 1905	1,127 69	740.80	.....	.....	.....	.....	42.55	42.55	21 23	1,974 82
Dec. 12, 1905	228.17	..	.....	.....	.....	.. .	14 83	14.83	7.34	265.17
Jan. 12, 1906	150 63	.....	.	.....	.....	.....	9 84	9 84	4 80	175.11
Feb. 12, 1906	536.75	....	....	.....	.....	.....	33 15	33 15	16 26	619 31
Mch. 12, 1906	815 12	.....	.....	.....	.....	....	50 44	50.44	25 14	941 14
Apr. 14, 1906	4,749 14	.....	.....	.....	.....	.....	296 54	296 54	148 23	5,490 45
May 7, 1906	638 44	672.80	....	.....	.....	.....	9 96	9 96	4 94	1,336.10
June 12, 1906	78 16	.....	.....	.....	.....	.....	4.75	4.75	2.33	89.99
Totals....	$12.223 39	$ 2,135 60	.....	.....	.....	.....	$ 721.55	$ 721 55	$ 359 83	$16,161.92

TABLE NO. 33—CLAY COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 5, 1905	$ 95 23	$.....	.....	$ 2 90	$ 5 48	.....	$ 6 34	$ 6 34	$ 3.17	$ 119 46
Aug. 4, 1905	57 01	.....	.....	..	2.10	.....	3.80	3.80	1 90	68 61
Sept. 5, 1905	167.58	.....	....	... .	.. ...	.....	11 17	11 17	5 58	195 50
Oct. 16, 1905	5.580 39	656.80	....	85	3 49	.....	372.02	372.02	186.01	7,171.58
Nov. 8, 1905	1,273 50	603 20	.....	.....	.....	.....	33.76	33.76	16.88	1,961.05
Dec. 8, 1905	223 43	.....	.....	.....	.....	.....	14.18	14.18	7.09	258.88
Jan. 4, 1906	104.74	.....	.....		.....	... .	6.98	6.98	3.49	122.19
Feb. 5, 1906	333 10	611.60	.....	.....	7.22	.....	20.82	20.82	10.41	1,003.97
Mch. 5, 1906	1.278.99	.....	....	.....	.....	.....	79.92	79.92	39.96	1,478.79
Apr. 18, 1906	6,968 51	.. ...	.....	1 30	8 65	.....	388 02	388.02	194.01	7,948.51
May 10, 1906	117 56	668.40	.....	.....	.....	.....	7.34	7.34	3.67	804 31
June 6, 1906	158 30	.....		.....	.....	.....	9 88	9 88	4 94	183.00
Totals...	$16 358 34	$ 2.540.00	...	$ 5.05	$ 26.94	... .	$ 954 23	$ 954 23	$ 477 06	$21,315 85

TABLE NO. 34—CLAYTON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
Aug. 1, 1905	$ 271.35	$.....	.....	$.....	$ 50.86	$ 41.40	$ 18.09	$ 18 09	$ 9.05	$ 408.83
Aug. 8, 1905	161.15	.....	.....	.....	....	...	10.77	10 77	5.38	188.07
Sep. 11, 1905	496.95	.....	.....	.....	... .	.....	33.10	33 10	16 55	579.70
Oct. 13, 1905	4,907.98	1,467.60	.....	7.00	34.57	36.00	342.33	342 33	171 16	7,308 97
Nov. 21, 1905	1,404.24	....	...	.....	.....	.. .	92.78	92.78	46 38	1,696.18
Dec. 9, 1905	251.40	1,385.65	.....	.....	.....	144.00	16.82	16 82	8 41	1,822 05
Jan. 5, 1906	98.17	.....	. .	.....	.....	.....	6 31	6 31	3.09	113.88
Feb. 12, 1906	1,166 91	.....	.....	.....	.....	.....	72 93	72 93	36 47	1,349 24
Mar. 14, 1906	3,555.06	.....	.....	.....	.. ..	.....	222.19	222.19	111 09	4,110 53
Apr. 23, 1906	7,571.50	1,440.40	.....	24.95	134.29	144.00	491.21	491 21	245.60	10,543 16
May 10, 1906	927.12	.....	.....	.....	.....	.....	57 96	57.96	28 99	1,072 03
June 7, 1906	14 69		.....	.....	.....	.....	.84	.84	.42	16.79
June 18, 1906	.....	1,615.95	.....	.....	.....	.....	.....	.. ..	.....	1,615 95
Totals....	$20,826.52	$ 5,909.55	.....	$31 95	$ 219.71	$ 365.40	$1,365 33	$1,365.33	$ 682 59	$30,766.28

TABLE NO. 35—CLINTON COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	Inebriate.	University.	College.	Normal.	Total.
July 17,1905	$ 206.92	$.....	$14 41	$.....	$ 89 91	$ 25.80	$.....	$ 13 79	$ 13.79	$ 6 89	$ 371 51
Aug. 15,1905	232 57	3,416.80			.....	.....	.....	15 51	15 51	7 74	3,688.13
Sept.14,1905	389.70	.....	10 27	22.77	.....	48 00	.....	25 98	25 98	13.00	535.70
Oct. 18, 1095	8,457.31	3,488.00	.....	.....	56.88	24 00	.....	707 11	707.11	353 56	13,793 97
Nov. 17, 1905	1,002.46	.....	.....	.....	.....	31.76	.....	66.81	66 81	33.40	1,201.24
Dec. 14, 1905	442.87	.....	.....	.....	.....	36 00	.....	29 51	29 51	14 75	552 64
Jan. 11, 1906	191 84	.....		.....	.....	.....	.....	11.79	11 79	5 90	221.32
Feb. 10, 1906	564.29	.....	28.60	.....	101 86	36.00	.....	35.27	35.27	17.63	818.92
Mch. 12,1906	2,695.70	3,345.60	.....	.....	.....	36 00	.....	168 48	168 48	84 24	6,498.50
Apr. 20, 1906	14,367.41			9 75	110 06	72 00	.....	1,037.39	1,037.39	518.69	17,152.69
May. 15,1906	366 55	3,447.60	.....	.....	.....	.....	25.71	22 91	22 91	11 45	3,897.13
June 13,1906	193 43	.....	.....	.....	.....	.....	.....	12 11	12 11	6 05	223 70
Totals ...	$ 29,111.05	$ 13,698.00	$53.28	$32.52	$ 358 71	$ 309 56	$ 25.71	$ 2,146.66	$ 2,146.66	$ 1,073.30	$ 48,955.45

TABLE NO. 36—CRAWFORD COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 151.23	$.....	.....	.....	$	.....	$ 9.98	$ 9.98	$ 4.99	$ 176 18
Aug. 16, 1905	164.48	1,376.20	.....	.....	106.61	.....	10 95	10.95	5.46	1,674 65
Sept. 9, 1905	326 35	.....	.....	.....	.....	.....	21.80	21.80	10.84	380.89
Oct. 23, 1905	7,978.19	1,389.73	.....	.....	51.39	.....	559.02	559.02	279.58	10,816 88
Nov. 14, 1905	757.81	.....	.....	.....	10.80	.....	50.57	50.57	25 26	895 01
Dec. 13, 1905	293.05	.....	.....	.....	.....	.....	19 01	19.01	9.48	340.55
Jan. 16. 1906	142.35	.....	.....	.....	.....	.....	9.50	9.50	4.72	166 07
Feb. 15, 1906	465 01	1,452.96	.....	.....	119 83	.....	29.12	29.12	14.56	2,110 59
Mch.14, 1906	1,150.06	.....	.....		.....	.....	71 88	71.88	35.94	1,329 76
Apr. 27, 1906	10,060 80	.....	.....	.....	.....	.....	659 12	659 12	329 56	11,708 60
May 7, 1906	100 30	1,534 99	.....	.....	65.63	.....	6 24	6.24	3 09	1,716 49
June 16,1906	585.75	20 40	.....	.....	.....	.....	36 59	36.59	18 29	697.62
Totals....	$22.175.38	$ 5.774 27	.....		$ 354.26	.....	$1,483.78	$1 483 78	$ 741.82	$32.013 29

TABLE NO. 37—DALLAS COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 8,1905	$ 161.34	$.....	....	$.....	$.....	$	$ 10.86	$ 10.86	$ 5.45	$ 188 51
Aug. 5,1905	144.49	996 40	.....	.....	82 81	24.00	9.63	9 63	4.81	1,271.77
Sept. 12,1905	883 51				.....	12.00	57 82	57.82	28.22	1,045.37
Oct. 19.1905	6,671 27	1,016.00	.....	7.83	25.96	12 00	443 57	443 57	221 83	8,842 03
Nov. 15,1905	2,141.41	.....	.....		.....	12.00	142 79	142 79	71 40	2,510 39
Dec. 12,1905	196.85	.....	.....		.....	12.00	13 06	13.06	6 54	241 51
Jan. 9,1906	139.86	.....	.....	.....	.....	12 00	8 08	8 08	3 45	171.47
Feb. 7,1906	440 92	955.79	.....		99.13	12.00	27 67	27 67	13 84	1,577 02
Mch. 10,1906	2,342.75	.....	.....		.....	12 00	146 46	146 46	73 25	2,720 92
Apr. 24,1906	8,224.90	966 40	.....	7 10	68 34	12.00	514.72	314.72	257.36	10,565.54
May 4,1906	1,518.41	72 00	.....	.....	.....	.....	94 94	94 94	47.51	1,827.80
June 13,1906	335.36	.....	.....	.....	.....	.....	20.96	20.96	10 11	387.39
Totals....	$23,207.07	$ 4,006.59	.....	$14.93	$ 276.24	$ 120.00	$1,490.56	$1,490 56	$ 743.77	$31,249.72

TABLE NO. 38—DAVIS COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 5, 1905	$ 115.07	$.....	.....	$.....	$.....	$ 42 00	$ 7.71	$ 7.72	$ 3 86	$ 176.36
Aug. 3, 1905	81 93	844.61	.....	.....	4.08	.....	5 46	5 46	2.73	944.27
Sept. 5, 1905	346 21	.....	.....	.....	.....	42 00	23 08	23.09	11 55	445.93
Oct. 11, 1905	3,441 33	.....	.....	.....	12 21	84.00	230 14	230 13	115.07	4,112.88
Nov. 4, 1905	915.81	859 29	.....	.....	.....	.....	61 05	61.05	30.53	1,927.73
Nov. 13, 1905	.....	.....	$ 4.92	11.60	.....	.....	.....	.....	.....	16.52
Dec. 4, 1905	177 98	.....	.....	.....	.....	42 00	11.86	11 86	5.94	249.64
Jan. 8, 1906	114 20	.....	.....	.....	.....	84 00	6.45	6.44	3 20	214.29
Feb. 3, 1906	750 26	814.30	.....	.....	.....	.....	46 89	46 89	23 45	1,681.79
Mch 8, 1906	1,596 30	36 00	.....	.....	.....	42 00	99 77	99 77	49 89	1,923.73
Apr. 9, 1906	3,965 11	.....	.....	22.50	11.14	84 00	249 33	249 33	124 66	4,706.07
May 3, 1906	409.16	851.60	.....	.....	.....	.....	25.57	25 57	12.79	1,324.69
June 8, 1906	182.94	.....	.....	.....	.....	.....	11 28	11 27	5 66	211 15
Totals	$12,096.30	$ 3,405.80	$ 4.92	$34.10	$ 27.43	$ 420 00	$ 778.59	$ 778.58	$ 389.33	$17,935 05

TABLE NO. 39—DECATUR COUNTY

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 12, 1905	$ 140 83	$.....	.....	.....	$.....	.....	$ 9.32	$ 9.32	$ 4.68	$ 164.16
Aug. 23, 1905	77 09	992.00	.....	.....	.....	.....	5.11	5.11	2 55	1,081.86
Sep. 30. 1905	419 20	.....	.....		.....	.....	27.92	27 92	13 95	488 99
Oct. 16. 1905	2 965 33	1,032.69	.....	.....	.....	.....	197 68	197 68	98 83	4.492 21
Nov. 17, 1905	1,593.54	.....	.....	.....	.....	.....	107.20	107 20	53 07	1,861 01
Dec. 16, 1905	1,887 78	.....	.....		49.99	.....	24 04	24.04	12 52	1,998 37
Jan. 16 1906	330 46	1,025.35	.....	.....	67.99	.....	15 08	15 08	7 46	1,461 42
Feb. 15, 1906	380 84	.....	.....	.....	.....	.....	41 47	41.47	20.72	484.50
Mch. 15 1906	2 729 65	.....	.....	.....	.....	.....	62 36	62 36	31 18	2,885 55
Apr 23 1906	3,598.15	1.044 00	.....	.....	45 65	.....	224.88	224 87	112 42	5,249 97
May 19, 1906	1,920 20	.....	.....	.....	.....	.....	120 02	120 02	60 00	2,220 24
June 16, 1906	194 44	.....	.....		.....	.....	12 06	12 06	6 03	224 59
Total	$16.237.51	$ 4.094.04	.....	.....	$ 163 63	.....	$ 847 15	$ 847.12	$ 423.41	22,612.87

TABLE NO. 40—DELAWARE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 5, 1905	$ 96.30	$ 25.65	.....	$.....	$.....	$.....	$ 6.40	$ 6.40	$ 3.20	$ 137.95
Aug. 7, 1905	93.02	24.80	.....	.....	.....	.....	6.18	6.18	3.09	133.37
Sept. 9, 1905	248.97	148.35	.....		.....	.....	16.60	16.60	8.30	438.82
Oct. 9, 1905	5,224.88	1,626.15	.....	7.48	34.73	18.00	397.54	397.54	198.77	7,905.09
Nov. 8, 1905	864.73	230.52	.....		.....	.....	57.64	57.64	28.82	1,239.35
Dec. 8, 1905	65.40	17.20	.....	.....	.....	.....	4.30	4.30	2.15	93.35
Jan. 8, 1906	16.85	52.48	.....		.....	12.00	1.14	1.14	.57	84.18
Feb. 12, 1906	412.46	.....	.....	.....	.....	6.00	25.78	25.78	12.89	482.91
Mch. 8, 1906	1,023.92	.....	.....	.....	.....	.....	64.00	64.00	32.00	1,183.92
Apr. 12, 1906	8,098.43	.....	.....	.....	.....	.....	552.66	552.66	276.33	9,480.08
June 4, 1906	211.62	.....	.....	.....	.....	.....	13.20	13.20	6.60	244.62
June 7, 1906	93.52	.....	.....	.....	.....	.....	5.84	5.84	2.92	108.12
June 8, 1906	.....	1,225.20	.....	.....	.....	.....				1,225.20
Total	$16,450.10	$ 3,350.35	.....	$ 7.48	$ 34.73	$ 36.00	$1,151.28	$1,151.28	$ 575.64	$22,756.86

TABLE NO. 41—DES MOINES COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	Univer. sity.	College.	Normal.	Total.
July 17, 1905	$ 134.42	$	.....	$.....	$.....	$.....	$ 8 92	$ 8.92	$ 4.46	$ 156.72
Aug. 12. 1905	158.93	.....	.....	.....	.....	.....	10.56	10 56	5.28	185.33
Sept. 9, 1905	690.49	.....	....	.....	.....	.....	46 02	46.02	23 01	805.54
Oct. 16, 1905	6,698 36	2,316.67	.....	7.98	193.77	11 23	551.96	551 96	275 98	10,607.91
Nov. 13, 1905	497.37	2,095.48	.....	.....	.....	6.00	33.14	33.14	16 57	2,681.70
Dec. 14, 1905	215.05	.....	.....	.....	.....	.....	13.98	13.98	6.99	250.00
Jan. 17, 1906	69 55	.....	.....	.....	.....	.....	4.53	4.53	2.27	80 88
Feb. 12, 1906	657.89	1,906.03	.....	.....	194.28	26.71	41.22	41.22	20.61	2,887 96
Mch. 15. 1906	1,666 53	.....	.....	.....	.....	.....	104.13	104 13	52.06	1,926.84
Apr. 24, 1906	8,889 13	.....	....	.....	.....	.....	658.80	658.80	329.40	10,536.13
May 14, 1906	269.63	2,024.40	.....	6.10	129.37	24.00	16.78	16.78	8.37	2,495.43
June 14, 1906	213.13	.....	.....	.....	.....	.....	13.11	13.11	6 54	245.89
Total	$20,160.48	$ 8,342.58	.....	$14.08	$ 517.42	$ 67.94	$1,503.15	$1,503.15	$ 751.53	$32,860.33

TABLE NO. 42—DICKINSON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	Univers-ity.	College	Normal	Total.
July 6, 1905	$ 78.86	$.....	.....	.....	$.....	.....	$ 4.09	$ 5.16	$ 2.62	$ 90 73
Aug 5, 1905	66.29	253.60	.....	.....	14.85	.....	4 27	4.27	2.15	345.43
Sept. 9, 1905	165 15	.....	.....	.....	.....	.....	11.99	10 99	5 51	193 64
Oct 20, 1905	4,341 64	.....	.....	.....	18.26	.....	214.24	214 24	107 13	4,895 51
Nov. 15, 1906	368 42	237.60	.....	.....	.....	.....	24.49	24.49	12.20	667.20
Dec. 12, 1905	270.53	.....	.....	.....	.....	.....	18.08	18.08	9.07	315.76
Feb 3, 1906	244 81	.....	.....	.....	.....	.....	15.93	15.97	7 86	284.57
Feb. 20, 1906	163.17	254.40	.....	.....	6 36	.....	10.20	10.20	5.12	449.45
Mch. 10, 1906	753.78	.....	.....	.....	.....	.....	47.12	47.12	23.52	871.54
Apr. 25, 1906	5,257.98	288.00	.....	.....	23.48	.....	229.67	229.67	114.81	6,243.61
May 3, 1906	154.24	.....	.....	.....	.....	.....	9.66	9.66	4.79	178.35
June 11, 1906	121.66	.....	....	.....	.....	.....	7.48	7 48	3.64	140.26
Total	$12,086.53	$ 1,033.60	.....	.....	$ 62.95	.....	$ 597.22	$ 597.33	$ 298.42	$14,676 50

TABLE No. 43—DUBUQUE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	Inebriate.	University.	College	Normal	Total.
July 25, 1905	$.....	.....	$14 42	.....	$.....	18.00	.....	.....	$.....	$.....	$ 32 42
July 31, 1905	5,066 89	.....	.....	.....	.....	.....	.....	$ 337.72	337.72	168.84	5,911 17
Aug 29, 1905	1,403 74	.....	.....	.....	.....	.....	.....	93.37	93 29	46 59	1,636.99
Sep. 6, 1905	.....	.....	.....	.....	156.43	.....	.....	.....	.....	.....	156 54
Sep. 25, 1905	1,715.67	.....	.....	.....	.....	.....	.....	113.84	113.72	57 68	2,000 91
Oct. 20, 1905	.....	1,769 20	.....	.....	66 34	54.60	.....	.....	.....	.....	1,889 54
Oct. 30, 1905	2,600 72	.....	.....	.....	.....	.....	.....	375.15	375 09	187 56	3,538 52
Dec. 1, 1905	3,831.51	.....	.....	.....	.....	30 00	.....	255.01	255 01	127 32	4,498 85
Dec. 4, 1905	.....	1,822.40	.....	.....	.....	.....	.....	.....	.....	.....	1,822 40
Dec. 26, 1905	.....	.....	.....	.....	.....	30.00	.....	.....	.....	.....	30.00
Dec. 30, 1905	1,477.18	.....	.....	.....	.....	.....	.....	97.70	97.63	47.68	1,720 19
Jan. 18, 1906	319.69	.....	.....	.....	.....	.....	.....	20 90	20 90	10 38	371 87
Jan. 25, 1906	.....	.....	23 50	.....	.....	30 00	.....	.....	.....	.....	53.50
Jan. 29, 1906	.....	.....	.....	.....	172 21	.....	.....	.....	.....	.....	172.21
Feb 24, 1906	.....	.....	.....	.....	.....	30.00	.....	.....	.....	.....	30 00
Mar. 1, 1906	1,555 61	.....	.....	.....	.....	.....	.....	97.32	97.27	48 38	1,798.58
Mar. 13, 1906	.....	1,815 60	.....	.....	.....	30.00	.....	.....	.....	.....	1,845.60
Mar. 29, 1906	3,478.45	.....	.....	.....	.....	.....	.....	217.48	217.48	108.62	4,022 03
Apr. 23, 1906	.....	.....	.....	75	169.31	30 00	.....	.....	.....	.....	200.06
Apr. 30, 1906	7,055.46	.....	.....	.....	.....	.....	.....	635.60	635 58	317.79	8,644.43
May 24, 1906	.....	1,845.60	.....	.....	.....	.....	$175.65	.....	.....	.....	2,021 27
June 2. 1906	4,145 45	.....	.....	.....	.....	.....	.....	259.08	259 06	129.51	4,793.10
June 27, 1906	1,812 45	.....	.....	.....	.....	.....	.....	113 38	113 38	56 68	2,095.89
Total ...	$34 462 82	$ 7.252 80	$37.92	$ .75	$ 564 29	$ 252 00	$175.65	$2.616 55	$2,616 13	$ 1,307.03	$49,285.96

TABLE NO. 44—EMMET COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 21, 1905	$ 53 86	$.....	.....	.....	.....	.....	$ 3.46	$ 3.46	$ 1.73	$ 62.51
Aug 11, 1905	53 79	504 00	.....	.....	.....	.....	3 46	3.46	1 73	566 44
Sept. 20, 1905	97 18	.....	.....	.....	.....	.....	6 25	6 25	3 12	112 80
Oct. 26, 1905	4,661 60	.....	.....	.....	.....	.....	250 82	250 82	125.40	5,288 64
Nov 21, 1905	423.03	530 40	.....	.....	.....	.....	27 85	27.85	13 93	1,023.06
Dec. 23, 1905	376 53	.....	.....	.....	.....	.....	24 14	24 14	12 07	436.88
Jan. 22, 1906	266 83	.....	.....	.....	.....	.....	17.84	17 84	8.92	311 43
Feb. 23, 1906	79 13	535.60	.....		.....	.....	5 24	5 24	2 62	627 83
Mch. 28, 1906	526 78	.....	.....	.....	.....	.....	32 76	32.76	16 38	608 68
Apr. 23, 1906	5,075 06	.....	.....	.....	.....	.....	259 26	259.26	129 63	5,723.21
May 22, 1906	378 73	468 00	.....	.....	.....	.....	23 98	23 98	11 99	906 68
June 20, 1906	128.86	.....	.....	.....	.....	.....	7.94	7 94	3.97	148 71
Total	$12,121 38	$ 2.038.00	.....	.....	.....	.....	$ 663 00	$ 663 00	$ 331 49	$15,816.87

TABLE NO. 45—FAYETTE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home	University.	College.	Normal.	Total.
July 20, 1905	$ 215.18	$.....	.....	.....	$.....	.....	$ 14.37	$ 14.37	$ 7.17	$ 251.09
Aug. 12, 1905	151.97	.....	.....	.....	.....	.....	10.15	10.15	5.09	177.36
Sept. 18, 1905	390.21	1,048.00	.....	.....	.....	.....	26.04	26.04	12.99	1,503.28
Oct. 23, 1905	6,619.72	.....	.....	.....	.....	.....	430.72	430.72	215.36	7,696.52
Nov. 27, 1905	1,207.08	1,177.60	.....	.....	.....	.....	80.44	80.44	40.22	2,585.78
Dec. 21, 1905	99.91	.....	.....	.....	77.89	.....	6.19	6.19	3.09	193.27
Jan. 19, 1906	229.19	.....	.....	.....	.....	.....	14.99	14.98	7.40	266.56
Feb. 16, 1906	589.96	36.00	.....	.....	.....	.....	36.88	36.88	18.44	718.16
Mch. 16, 1906	1,281.40	.....	.....	.....	.....	.....	80.08	80.08	40.05	1,481.61
Apr. 30, 1906	10,775.54	.....	.....	.....	.....	.....	665.42	665.42	332.71	12,439.09
May 17, 1906	306.13	.....	.....	.....	55.07	.....	19.15	19.15	9.57	409.07
June 25, 1906	237.69	.....	.....		.....	.....	15.37	15.37	7.64	276.07
Total	$22,103.98	$ 2,261.60		.....	$ 132.96	.	$1,399.80	$1,399.79	$ 699.73	$27,997.86

TABLE NO. 46—FLOYD COUNTY.

Date of payment.	State.	Insane	Blind	Deaf.	Feeble Minded.	Orphans Home	University.	College.	Normal.	Total.
July 13, 1905	$ 127.02	$.....	.....	$.....	$.....	.....	$ 8.47	$ 8.47	$ 4.24	$ 148.20
Aug. 28 1905	131.98	.....	.....	.....	.....	.....	8.80	8.80	4.40	153.98
Sept. 30, 1905	205.91	.....	.....	.....	37.09	...	28.98	28.98	14.49	315.45
Nov. 2, 1905	5 360.83	1,100.40	...	10.25	22.49	.....	357.39	357.39	178.70	7,387.45
Nov. 22. 1905	847.50	.....	.....		.....	.....	56.50	56.50	28.25	988.75
Dec. 13, 1905	172.19	1,166.40	.....	.....	.....	.....	10.77	10.77	5.39	1,365.52
Jan. 17. 1906	193.43	.....	.....	.....	.....	.....	12.89	12.89	6.45	225.66
Feb. 12 1906	256.52	.....	.....	.....	.....	.....	15.97	15.97	7.98	295.44
Mch. 16, 1906	1,131.32	.....	.....	.....	66.58	.....	86.89	86.89	43.44	1,415.07
Mch 26, 1906	....	1,143.20	.....	.....	.....	.....	.....	.....	.....	1,143.20
Apr. 20, 1906	5 810.36	..	.....	..	.....	.....	363.15	363.15	181.57	6,718.23
May 18, 1906	1,371.75	1,126.00	.....	.....	.....	.....	85.74	85.74	42.87	2,712.10
June 18, 1906	408.28	....	.....	.....	24.02	.....	25.52	25.52	12.76	496.10
Totals	$16,016.09	$ 4,536.00	...	$10.25	$ 150.13	... .	$1,061.07	$1,061.07	530.54	$23,365.15

TABLE NO. 47—FRANKLIN COUNTY.

Date of payment.	State.	Insane.	Blind.	Feeble Minded.	Orphans Home.	Inebriate	University.	College.	Normal.	Total.
July 18, 1905	.....	.....		$ 16.31	$ 12.00	$	.....	.....	.....	$ 28.31
Aug. 17, 1905	$ 15.00	$ 732.80	.....	.....	12.00	.....	$ 2.25	$ 2.25	$ 1.15	765.45
Sept. 16, 1905	226.77	.....	.....	.....	12.00		14.70	14.70	7.35	275.52
Oct 18, 1905	6,297.89	.....	.....	.....	12.00	....	396.18	396.18	198.05	7300.30
Nov 17, 1905	240.47	690.00	.....	11.27	12.00	....	16.00	16.00	8.00	993.74
Dec. 16, 1905	237.13	.....	.....	.....	.....	.....	15.68	15.68	7.94	276.43
Jan. 17, 1906	220.96	.....	.....	.....	12.00	...	14.56	14.56	7.39	269.47
Feb. 15, 1906	210.04	781.60	.....	.....	12.00	.....	14.00	14.00	7.00	1038.64
Mch. 16, 1906	1,225.60	.....	.....	.....	12.00	.....	85.80	85.80	47.50	1456.70
Apr. 20, 1906	7,098.10	.....	.....	.....	24.00		499.10	499.10	235.95	8356.25
May 15, 1906	50.00	755.60	.....	.....	.....	33.39	3.00	3.00	1.50	846.49
June 15, 1906	1,100.80	.....	.....	.....	.....	....	5.17	5.17	12.57	1123.71
Totals...	$16,922.76	$ 2,960.00	.....	$ 27.58	$ 120.00	$33.39	$ 1,066.44	$1,066.44	$ 534.40	$22,731.01

TABLE NO. 48—FREMONT COUNTY.

Date of payment.	State.	Insane.	Deaf.	Feeble Minded.	Orphans Home.	Inebriate	University.	College.	Normal.	Total.
July 15, 1905	$ 85.18	$	$	$ 37 18	$ 12.00	$	$ 5 65	$ 5.65	$ 2 84	$ 148 50
Aug. 15, 1905	46.17	958 13	.....	.....	12 00	.....	4.27	4 27	2 14	1,026 98
Sep. 16, 1905	452 68	.....	.....	.....	12 00	.....	28 58	28 58	14 29	536 13
Oct 14, 1905	5,723 66	.....	.....	.....	.....	.....	345 31	345 31	172 64	6 586 92
Nov. 15, 1905	319 87	909 89	16.82	22.09	...	.....	21 30	21 30	10 65	1,32 92
Dec. 14, 1905	225 95	.....	.....	.....	30.20	.....	12.95	12 95	6 51	268 56
Jan. 17, 1906	207 16	800.00	.....	43.59	12.00	.....	13 72	13.72	6 86	1,097 05
Feb. 16, 1906	456 05	.....	.....	.....	.....	.....	28.49	28.49	14 25	527 28
Mar. 13, 1906	1,232.16	.....	.....	.....	24.00	.....	77.00	77 00	38 50	1,448.66
Apr. 16, 1906	8,480.65	.....	6 65	53.69	12 00	.....	478.06	478 06	239 03	9,676 14
May 11, 1906	187.61	786 40	.....	.....	.....	30.00	11.72	11 72	5 86	1,033.31
June 25, 1906	93 22	.....	.....	.....	.....	.....	5.82	5 82	2 92	107 76
Totals...	$17,428 36	$ 3,454.42	$23.47	$ 156.55	$ 114.20	$ 30 00	$1,082.87	$1.082.87	$ 516 49	$23,799.23

TABLE NO. 49—GREENE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Total.
July 15, 1905	$ 295 07	$	.....	$.....	$ 51.00	$ 6.00	$ 19.53	$ 19.51	$ 9 63	$ 400 74
Aug. 9, 1905	170 71	896.40	.....	.....	.....	.....	11 25	11 25	5 66	1,096 27
Sept. 11, 1905	784 71	.....	.....	.....	.....	.....	52.20	52 20	25 99	915 10
Oct. 17, 1905	5,654 68	36 00	.....	8 56	31.98	.....	366 39	366 38	183 15	6,647.14
Nov. 11, 1905	532 57	900 00	.....	.....	.....	.....	35.44	35.44	17.68	1,521.13
Dec. 14, 1905	429 59	.....	.....	.....	.....	.....	27.37	27.37	13 64	497 97
Jan 15, 1906	429 14	.....	.....	.....	.....	.....	28.54	28.54	14.16	500 88
Feb. 12, 1906	424 14	936.00	.....	.....	73 62	.....	26.46	26.45	13 19	1,499.86
Mch. 15, 1906	2,329 45	.....	.....	.....	.....	.....	137.25	137.20	68.48	2,672.38
Apr 17, 1906	7,077 33	.....	.....	.....	61.71	.....	442 31	442 36	221 15	8,244 86
May 15, 1906	166 19	958.80	.....	.....	.....	.....	10 35	10.34	5 12	1,150 80
June 14, 1906	128 33	.....	.....	.....	.....	.....	7 97	7.95	4.03	148.28
Totals...	$18,421.91	$ 3,727.20		$ 8.56	$ 218.31	$ 6.00	$1,165 06	$1,164 99	$ 581.88	$25,293.91

TABLE NO. 50—GRUNDY COUNTY.

Date of payment.	State	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total
July, 15, 1905	$ 43 43	$.....	$ ...	$....$	.....	.....	$ 3.85	$ 2.85	$ 1.42	$ 50.55
Aug. 17, 1905	80.17	.....	.....	.....	.....	.....	5.36	5 36	2 69	93.58
Sept. 18, 1905	179.10	.....	.....	.....	.....	.....	11 91	11.91	5 98	208.90
Oct. 20, 1905	5,998.70	739.20	7.09	.....	33.02	.....	411 79	411.79	205.89	7,807 48
Nov. 18, 1905	150 20	.....	.....	.....	.....	.....	10.01	10.01	5 01	175 22
Dec. 18, 1905	61.16	720.00	.....	.....	18 39	.....	3 46	3.46	1.70	808 17
Jan 18, 1906	8 59	.....	.....	.....	.....	.....	.56	56	.27	9 98
Feb. 17, 1906	474.69	.....	.....	.....	.....	.....	29 89	29.89	14.97	549.44
Mch. 16, 1906	1,643 74	.....	.....	.....	.....	.....	102 74	102.74	51 40	1,900.62
Apr. 26, 1906	8,122 70	720.00	.....	2.90	88.11	.....	519 72	519 72	259.86	10,233 01
May 14, 1906	71.86	.....	.....	.....	.....	.....	4 48	4.48	2.23	83.05
June 9, 1906	65.87	.....	.....	.....	.....	.....	4 08	4 08	2 04	76 07
Totals...	$16,900.21	$ 2,179 20	$ 7.09	$ 2 90	$ 139 52	.....	$1,106 85	$1,106 85	$ 553.46	$21,996.08

TABLE NO. 51—GUTHRIE COUNTY.

Date of payment.	State.	Insane.	Blind	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 5, 1905	$ 109.75	$	....	....	$	$	$ 7.21	$ 7.21	$ 3.62	$ 127.79
Aug. 4, 1905	66.78	.....	.....	.....	.....	.....	4.37	4.37	2.20	77.72
Sept. 5, 1905	269.29	.....	.....	.....	.....	.....	17.77	17.77	8.89	313.72
Oct. 20, 1905	6,295 64	.....	.....	.....	.....	.....	413.62	413.62	206.85	7,329.73
Nov. 8, 1905	547.49	.....	....	....	.....	.....	36.35	36.35	18.16	638.35
Dec. 12, 1905	294.41	1,932.74	.....	.....	54.39	144.00	19.53	19.53	9.76	2,474.36
Jan. 10, 1906	239.49	.....	....	.....	.....	.....	15.45	15.45	7.69	278.08
Feb. 3, 1906	409.25	.....	.....	.....	.....	.....	25.54	25.54	12.78	473.11
Mch. 6, 1906	1,289.16	.....	.....	...	.....	.....	80.52	80.52	40.27	1,490.47
Apr. 19, 1906	7,582.86	.....	.....	....	.....	.....	467.00	467.00	233.49	8,750.35
May 4, 1906	147.32	.....	....	.....	.....	.....	8.88	8.88	4.44	169.52
June 13, 1906	266.03	.....	..	.....	.....	.....	16.27	16.27	8.14	306.71
Totals ..	$17,517.47	$ 1,932.74	.....	.....	$ 54.39	$ 144.00	$1,112.51	$1,112.51	$ 556.29	$22,429.91

TABLE NO. 52—HAMILTON COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Inebriate	University.	College.	Normal.	Total.
July 17, 1905	$ 146.23	$ 1,143.20	.....	$.....	$ 21 92	$	$ 9.65	$ 9 65	$ 4.82	$ 1,335.47
Aug. 16, 1905	98.05	..	.....	.....	.....	.....	6.47	6 42	3 21	114 15
Sept. 16, 1905	365 68	1,105.20	.....	10 90	.....	.....	24 35	24.35	12 16	1,542.64
Oct. 19, 1905	7,555.20	.....	.....	..	18.21	.....	491.33	491 32	246.63	8,801.69
Nov 16, 1905	581.59	1,074.40	.....	.....	.....	.....	38.45	38.33	19.15	1,751 92
Dec 16, 1905	154.96	.....	.....	.....	.....	.....	10.29	10 29	5 14	180.68
Jan 16, 1906	226.84	.....	.....	.....	.....	.....	14.79	14.46	7.23	263 32
Feb. 16, 1906	391.90	....	.....	.....	27 56	.....	24.89	24.89	12.43	481.67
Mch. 19, 1906	1,862 91	1,169.20	.....	.....	.....	.....	116 45	116 45	58 21	3,323 22
Apr 26, 1909	7,931.61	.....	.....	2.15	12 40	.....	491.05	491.05	245.44	9,173.70
May 16, 1906	288.56	1,124.00	.....	.....	.....	98 70	17.97	17.97	8 95	1,556.15
June 16, 1906	130.11	.....	.....	.....	.....	.....	8.12	8 12	4.03	150.38
Totals...	$19,733 64	$ 5,616.00	.....	$13.05	$ 80.09	$ 98.70	$1,253.81	$1,253.80	$ 626 40	$28,674.99

TABLE NO. 53—HANCOCK COUNTY

Date of paym't	State	Insane	Blind	Deaf	Feeble Minded	Orphans Home	University	College	Normal	Total
July 14, 1905	$ 82 48	$	.....	$	$	$	$ 5.45	$ 5 45	$ 2 73	$ 96 11
Sep. 1, 1905	84.00	320.80	.....	.....	13.01	.....	5 41	5 41	2 62	431 25
Oct. 6, 1905	229 43	.....	.....	.....	.....	.....	14 92	14 92	7 28	286 55
Nov. 1. 1905	4,899 00	.....	.....	.....	16.62	.....	307.58	307,57	153 66	5.684 43
Nov. 24.1905	270.75	262.80	.....	.....	.....	.....	17 75	17 75	8 78	577 83
Dec. 22, 1906	288.42	.....	.....	.....	.....	.....	18.15	18.15	8 95	333 67
Jan. 31. 1906	300.18	298.00	.....	.....	40.38	24.00	19.84	19 84	9 87	712.06
Feb. 26.1906	1,012 32	.....	.....	.....	.....	.....	63 19	63 19	31 52	1,170 23
Mch. 29, 1906	1,799.76	.....	....	.....	.....	24.00	112 41	112.41	56 13	2,104 71
Apr. 30, 1906	5,248.42	.....	.....	.....	28.24	.....	289 45	289 45	144.65	6,000.23
May 31, 1906	125 28	248.80	.....	1.30	.....	12.00	7 80	7 80	3.86	406 84
June 30, 1906	167.48	.....	.....	.....	.....	.....	10.43	10.43	5.22	193.56
Totals.	$14,507.49	$ 1,130.40	.....	$ 1.30	$ 98.25	$ 60.00	$ 872 38	$ 872.37	$ 435.27	$17,977.46

TABLE NO. 54—HARDIN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 6, 1905	$ 116 22	$ 500.00	$	$ 3.85	$ 14 14	$ 72.00	$ 7 75	$ 7 75	$ 3.88	$ 725 59
Aug. 8, 1905	135.27	.....	.....	..	.....	.....	9 01	9.01	4.51	157.80
Sep. 12, 1905	235 91	.....	.....	.....	.....	.....	15.73	15.72	7 85	275 21
Oct. 17, 1905	7,741 20	.. .	.....	.....	.....	.....	528 17	528.17	264.08	9,061 63
Nov. 8, 1905	624 41	.....	.....	.....	.....	.....	41.63	41 63	20 82	728 49
Dec. 4, 1905	256 16	2,709.89	.....	.....	41.11	8.40	17 09	17 09	8.57	3,058.31
Jan. 6, 1906	263.37	....	.....	.....	.....	.....	17 13	17.13	8.56	306 19
Feb. 5, 1906	610.63	100.00	.....	.....	.....	.....	38 39	38 39	19 20	806.61
Mch. 5, 1906	1,126.91	400 00	.....	.....	.....	.....	70.42	70.42	35.20	1,702 97
Apr. 21, 1906	9,808 36	3,082.26	11.31	.....	21.45	.....	625 56	625.56	312.76	14,487.26
May 9, 1906	6 3.93	.....	.....	.....	.....	.....	37 76	37 76	18.88	698.33
June 6, 1906	148 41	.....		.....	.....	.....	9.26	9.26	4.64	171 57
Totals.	$21,670.78	$ 6,792.15	$11.31	$ 3.85	$ 76 70	$ 80 40	$1,417.91	$1,417.90	$ 708 95	$32,179.95

TABLE NO. 55—HARRISON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 31, 1905	$ 205.22	$	.....	.....	$	.....	$ 13 68	$ 13 68	$ 6 84	$ 239 42
Aug. 9, 1905	.....	1,342 67	.....	.....	82 25	.....	.....	.....	.....	1,424 92
Aug. 30, 1905	219 56	.....	.....	.....	.....	.....	14.63	14.63	7.31	256 13
Sept. 29, 1905	377 50	.....	.....	.....	.....	.....	25.16	25.16	12 59	440 41
Oct. 31, 1905	6,448 98	....	.....	.....	.....	.....	429.93	429 93	214.96	7,523.80
Dec. 4, 1905	....	1,277 60	....	.....	58 20	.....	.....	. .	.....	1,335 80
Dec. 1, 1905	948 52	.....	...	.....	.....	.....	63 22	63 22	31.61	1,106 57
Dec. 22, 1905	251 01	.....	.....	.....	.....	.....	16 73	16.73	8.36	292 83
Jan. 26, 1906	126 03	.....	.....	.....	.....	.....	15 19	15 19	7.59	164 00
Feb 19, 1906	641 89	.....	.....	.....	.....	.....	40.11	40 11	20 06	742 17
Mch. 8, 1906	1,498 24	.....	.....	.....	.....	.....	93 63	93.62	46 82	1,782 32
Mch. 19, 1906	. .....	1,227 69	. ...	.....	114.29	.....	.....	.....	.....	1,341 98
Apr. 26, 1906	9,586.43	.....	.....	.....	.....	.....	599 15	599.15	299.57	11,084 30
May 11, 1906	...	1,285.20	.....	.....	88.12	.....	.....	.....	.....	1,373.32
May 22, 1906	447 94	.....	.....	.....	.....	.....	28.03	28 03	14 02	518.02
June 19, 1906	135.92	.....	.....	.....	.....	.....	13.28	13.28	6 66	169.14
Totals	$20,887 24	$ 5,133.16	.....	.....	$ 342 86	.....	$1,352.74	$1,352.74	$ 676.39	$29,745.13

TABLE NO. 56—HENRY COUNTY

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University	College	Normal	Total.
July 21, 1905	$ 111.03	$.....	.....	.....	$.....	$	$ 7.29	$ 7.29	$ 3 64	$ 129 25
Aug. 29, 1905	155. 63	.....	.....	.....	.....	.....	10. 38	10 38	5. 19	181.58
Sep. 28, 1905	468 40	.....	.....	.....	.....	.....	31. 00	31.00	15 50	545 90
Oct 30, 1905	4,550. 49	.....	.....	.....	.....	.....	338. 72	338. 72	169.36	5,397. 29
Nov 28, 1905	653 08	....	.....	....	.....	.....	43. 54	43. 54	21 77	761 93
Dec 30, 1905	187. 24	1,738 00	.....	....	.....	.....	12. 48	12. 48	6. 23	1. 956. 43
Feb. 1, 1906	87. 04	.....	.....	....	47. 96	1. 94	5 70	5. 70	2 90	151 24
Mar. 9, 1906	820 06	.....	.....	...	.. ..	.....	51 29	51 29	25. 64	948 28
Mar 21, 1906	1. 518 40	...	.....	.....	.....	.....	94 92	94 92	47 45	1. 755.69
May 2, 1906	6, 488.99	3, 394 42	.....	.....	.....	... ..	438 73	438 73	219 36	10, 930 22
June 6, 1906	356.34	.....	..	.....	.....	.....	22 00	22 00	10 99	411 22
June 27, 1906	112 01	....	.....	.....	.....	.....	7 03	7 03	3 51	129.56
Totals	$15. 458 71	$ 5, 132 42			$ 47 96	$ 1. 94	$1. 063. 08	$1, 063 08	$ 531 54	$23. 398.78

TABLE NO. 57—HOWARD COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College	Normal.	Total.
July 6,1905	....	.....	.....	.....	$ 13.61	.....	.....	.....	.....	$ 13 61
July 17,1905	$ 109 87	.....	...	.....	.....	$ 6 00	$ 7.31	$ 7 31	$ 3 65	134 14
Aug. 17,1905	89 70	$ 1,250 00	.....	.....	.....	6 00	5 97	5.97	2.98	1,360 62
Sept 21,1905	130 88	.....	.....	.....	.....	6 00	8 72	8 72	4.35	158 67
Oct. 3,1905	.....		.....	.....	15 72	.....	.....	.....	.....	15 72
Oct. 16,1905	4,996 96	.....	.....	.....	.....	6 00	317.44	317.44	158 73	5,796 57
Nov. 17,1905	859 18	1,326 80	.....	.....	.....	6.00	57 27	57.27	28 63	2,335.15
Dec. 18,1905	421 34	.....		.....	.....	6 00	27 95	27 95	13 98	497 22
Jan. 15,1906	246 59	....	.....	.....	.....	6 00	16 43	16 44	8 23	293 69
Jan. 18,1906	.....	.....	.....	...	30.35	.....	.....	.....	.....	30 35
Feb. 15,1906	411.77	1,354 00	.....	.....	.....	6 00	25 73	25.73	12 87	1,836.10
Mch. 17,1906	1,049 06	.....	.	.....	.....	6.00	51.28	51.28	25 64	1,183.26
Mch. 31,1906		.....	.....	.....	24.25	.....	.	.....	.....	24.25
Apr. 20,1906	4,625 21	.....	..	.....	.....	6 00	289.08	289 08	144 54	5,353 91
May 17,1906	518.44	1,303 39	.....	.....	.....	6 00	32.77	32 77	16.38	1,909 75
June 19,1906	138 52	.....	.....		.....	6 00	8 66	8.66	4 33	166.17
Totals	$12,597.53	$ 5,234 19	....	.....	$ 83 93	$ 72 00	$ 848.61	$ 848 62	$ 424 31	$21,109 18

TABLE NO. 58—HUMBOLDT COUNTY

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Inebriate	University.	College.	Normal.	Total.
July 20, 1905	$ 50.20	$	.....	$	$	$	$ 3 30	$ 3.30	$ 1.65	$ 58.45
Aug. 21, 1905	355.88	950 80	.....		.....	.....	23 78	23 78	11 89	1 366 13
Sept. 30, 1905	989.42	.....	.....	5 09	.....	.....	65 92	65 92	32.96	1.159 31
Nov. 2. 1905	4.285.11	.....	.....	.....	.....	.....	287 08	287 08	143 54	5,002 81
Nov. 23, 1905	50 60	931 60	.....	.....	24 72	.....	3.30	3 30	1.65	1,015.17
Dec. 29, 1905	333 26	.....	.....	.....	31 25	.....	21.96	21.96	10.98	419 41
Jan. 16, 1906	50.54	.....	..	.....	.....	.....	3 34	3.34	1 67	58.89
Feb. 2 1906	42 40	.....	...	.....	.....	.....	2 60	2.60	1 30	48.90
Mch 29, 1905	1,271 67	998 80	.....	.....	66 48	.....	81 80	81.80	40 90	2 541.45
Apr. 30, 1905	5,269 20	.....	...	4 00	39 56	.....	329 14	329 14	164 57	6.135.61
May 14, 1906	48 20		.....	.....	.....	.....	2 84	2.84	1.42	55 30
June 26,1906	61.84	1,006 00	.....	.....	.....	30 97	3.88	3 88	1.94	1,108 51
Totals.	$12 808 32	$ 3.887 20	.....	$ 9 09	$ 162 01	$ 30 97	$ 828 94	$ 828 94	$ 414 47	$18.969.94

TABLE NO. 59—IDA COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 17, 1905	$ 70.20	.....	.....	.....	.....	.....	$ 4.66	$ 4.66	$ 2.31	$ 81 83
Aug. 16, 1905	38 98	.....	.....		.....	.....	2 58	2 58	1 32	45.46
Sept. 18, 1905	109 39	$ 937.20	....	$ 5.85	$ 25.39	.....	7 23	7.23	3 62	1,095.91
Oct. 16, 1905	5,278 46	.....	.....	.....	.....	.....	351.78	351 78	175 92	6,157.94
Nov. 16, 1905	125.27	.....	.....	.....	.....	.....	8.35	8 35	4 18	146 15
Dec. 16, 1905	142.64	.....	.....	.....	.....	.....	8 90	8 90	4 49	164 93
Jan. 12, 1906	53 91	961.60	.	.....	21.93	.....	3 81	3.81	1 90	1,046 96
Feb. 16, 1906	140.65	.....	.....	.....	.....	.....	8 79	8 79	4 37	162 60
Mar. 16, 1906	525.70	909.60	.....	.....	63.21	.....	32.73	32 73	16 42	1,580 39
Apr. 17, 1906	6,239.54	.....	.....	.....	.....	.....	389.93	389 93	195 00	7,214.40
May 17, 1906	365 47	.....	.....	.....	.....	.....	22 71	22 71	11 40	422 29
June 16,1906	29.70	910.00		..	17.87	.....	1.85	1 85	.91	962.18
Totals	$13,119 91	$ 3,718.40	.....	$ 5 85	$ 128 40	.....	$ 843.32	$ 843.32	$ 421 84	$19,081.04

TABLE NO. 60—IOWA COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 212 28	$	.....	$ ...	$ 18.33	$ 12.00	$ 14 14	14 14	$ 7 06	$ 277 95
Aug. 11, 1905	109.02	1,598 88	.....	.....	.....	8 00	7 26	7 26	3 64	1729 06
Sept. 8, 1905	461 0[illegible]	....	.....	.....	.....	6 00	30.73	30.73	15 36	543.97
Oct. 27, 1905	7,036 4[illegible]	1,577.30	.....	22,19	22.14	6.00	426 81	426.81	213 40	9,721 08
Nov. 18, 1905	685 0[illegible]	20	.....	.....	.....	.....	45.64	45 64	22 82	799 34
Dec. 20, 1905	288 94	.....	.....	.....	.....	6.00	19 21	19 21	9 60	342 96
Jan. 15, 1906	182 27	1,577.74	.....	.....	.....	6.00	9 12	9.12	4 56	1,798 81
Feb. 16, 1906	441 75	.....	.....	...	22 82	6.00	27 48	27.44	13.65	539 14
Mch 16, 1906	1,087 72	.....	.....	.....	.....	6.00	67 99	67.99	33 99	1,363 69
Apr. 25, 1906	8,947 79	1,544.40	.....	4.38	27.64	6 00	519 50	519 50	259 74	11,828 95
May 14, 1906	267 74	37.74	.....	.....	.....	.....	16 73	16 73	8 37	347.31
June 22, 1906	215 17	.....	.....	.....	....	.....	13.45	13.45	6 72	248 79
Totals.	$19,925 20	$ 6,231.26		$26.57	$ 90.93	$ 62.00	$ 1198,06	$1,198 02	$ 598,91	$29,430 95

TABLE NO. 61—JACKSON COUNTY.

Date of payment.	State.	Insane.	Deaf.	Feeble Minded.	Orphans' Home.	Inebriate	University.	College.	Normal.	Total.
July 8, 1905	$ 141 17	$.....	$.	$ 42 91	$ 18 00	$	$ 9 41	$ 9 41	$ 4 71	$ 225.61
Aug. 16, 1905	53 42	822.40	.....	.....	18 00	.....	3.57	3 57	1 78	902 74
Sept. 18, 905	176 56	.....	13.40	.....	18 00	.....	11.76	11.76	5.88	237 36
Oct. 26, 1905	4,195 07	.....	....	45.29	18 00	.....	318.55	318 55	159 27	5,054 73
Nov. 20, 1905	630 65	861 60	.....	.....	18.00	....	42 05	42 05	21.01	1,615 36
Dec. 20, 1905	270 67	.....	.....	.....	18 00	....	18 04	18 04	9 02	333 77
Jan 18, 1906	258 98	.....	.....	.....	18 00	.....	17.03	17 03	8 51	319 55
Feb 15, 1906	814 25	870.80	...	92 43	18.00	.....	50 89	50.89	25.44	1,922 70
Mch 16, 1906	2,071.28	.....	...	.....	15 64	.....	129.45	129 45	64 73	2,410.55
Apr 18, 1906	7,334.94	.....	.....	57 96	12 00	.....	495.99	495 99	248.00	8,644 88
May 17, 1906	218 34	868 40	.....	.....	.....	....	13.64	13 64	6 83	1,221 98
June 18, 1906	137.61	.....	.....	.....	.....	101.13	8 68	8 68	4 35	159 32
Totals..	$16,302 94	$ 3,423 20	$13 40	$ 238 59	$ 171 64	101.13	$1,119 06	$1,119.06	$ 559 53	$23,048 55

TABLE NO. 62—JASPER COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 14, 1905	$ 142.02	$.....	.....	$.....	$.....	$.....	$ 9.25	$ 9.25	$ 4 51	$ 165.03
Aug. 15, 1905	192.21	.....	.....	.....	.....	.....	12.12	12 12	5 66	222 11
Sep. 13, 1905	654.58	....	.....	.....	.....	.....	43.36	43 36	21.58	762.88
Oct. 13, 1902	9,612.18	....	.....	.....	.....	.....	628 80	628 80	314 24	11,184.02
Nov. 14, 1905	741 23	.....	.....	.....	.....	.....	49.29	49.29	24.55	864.36
Dec 15, 1905	368.99	2,629.85	....	7 95	118 96	270 00	24 54	24 54	12 25	3,457 08
Jan. 16, 1906	204 32	.....	....	.....	.....	.....	13 27	13.27	6.43	287.28
Feb. 20, 1906	841.22	.....	.....	....	.....	.....	52.41	52 41	26 09	972.13
Mch. 13 1906	2,356 31	.....	...	.....	.....	.....	147.03	147.03	73.28	2,723.65
Apr 17, 1906	12.471.80	.....	....	.....	.....	.....	779.46	779 46	389 66	14.420 38
May 16, 1906	672.76	....	.....	.....	.....	.....	33 48	33 48	16.73	756 45
June 16, 1906	143 68	2,688.42	54	4.10	201.12	270.00	8.98	8.98	4.49	3,380.31
Totals..	$28,401.30	$ 5,318.27	$ 54	$12.05	$ 320.08	$ 540.00	$1,801 99	$1,801.99	$ 899 46	$39 095.68

TABLE NO. 63—JEFFERSON COUNTY.

Date of payment.	State.	Insane.	Deaf	Feeble Minded.	Orphans Home.	Inebriate	University.	College.	Normal.	Total.
July 15, 1905	$ 102 33	$...	$.....	$ 2.78	$ 36.00	$	$ 5 91	$ 5.91	$ 2 91	$ 155 84
July 19, 1905	.....	1,145 26	.....	.....	.....	.....	.....	.....	.....	1,145.26
Aug. 15, 1905	135.50	.....	.....	.....	36 00	...	8 87	8 87	4 34	193.58
Sept. 19, 1905	250 94	.....	17.77	.....	36.00	.....	25.36	25 36	12 63	368 06
Oct. 16, 1905	5,098 26	1,014.27		1.94	46 80	.....	339.44	339.44	169 64	7,004 79
Nov. 14, 1905	717.78	.....	.....	.....	48 00	..	47.86	47 86	23.92	885.87
Dec. 15, 1905	197 49	.....	.....	.....	48 00	....	11.48	11 48	5.70	274 15
Jan. 15, 1906	63 95	916 04	.....	.....	48 00	.....	4 22	4 22	2 08	1,038.51
Feb. 14, 1906	1,055 81	.....	.....	.....	48 00	....	65 83	65 83	32 80	1,268 24
Mar. 15, 1906	1,205 23	.....	.....	.....	48 00	.....	84 17	84 17	42.07	1,463 67
Apr. 14, 1906	6 017.54	.....	20.70	2.79	48 00		376 10	376 10	188.05	7,029 28
Apr. 20, 1906	.....	955.60	.....	.....	.....	.	.....	.....	.....	955 60
May 15, 1906	306 93	.....	.....	.....	.....	....	18 89	18 89	9.22	353 93
June 15, 1906	106 00	.....	.....	.....	.....	101.12	6 65	6.65	3 33	223.75
Totals..	$15,253 71	$ 4,031 17	$38.47	$ 7.51	$ 442.80	101.12	$ 994.78	$ 994 78	$ 496 69	$22,360.03

TABLE NO. 64—JOHNSON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home	University.	College.	Normal.	Total.
Aug. 12, 1905	$ 310.64	$.....	.....	$....	$	.....	$ 20.41	$ 20 29	$ 10 12	$ 361 46
Sept. 25, 1905	546.53	36.00	.....	.....	59.75	.....	36 41	36 38	18 15	733 22
Oct. 21, 1905	8,596.66	.....	.....	.....	.....	.....	600 20	600 14	299 71	10,096 71
Nov. 11, 1905	.....	2,800.40	.....	1.00	22.62	.....	.....	.....	.....	2,824 02
Nov. 23, 1905	1,052.94	.....	.....	.....	.....	.....	70 08	70 08	35 06	1,228 16
Dec. 15, 1905	456.84	.....	.....	.....	.....	.....	21 75	21 68	10 89	511 16
Jan. 18, 1906	34.93	39.13	.....	.....	.....	.....	2 25	2 23	1 16	79 70
Feb. 17, 1906	992.94	.....	.....	.....	.....	.....	61 96	61 91	30 95	1,147 76
Mch. 13, 1906	3,008.22	1,366.40	.....	.....	96.94	.....	187 89	187 89	93 99	4,941 33
Apr. 23, 1906	10,244.38	.....	.....	.....	.....	.....	667 70	667 70	333 76	11,913 54
May 18, 1906	630.42	1,674.07	.....	1.00	67.59	.....	39 61	39 50	19 64	2,471 83
June 15, 1906	228.33	200.00	.....	.....	.....	.....	14 07	13 92	7.03	463 35
Totals..	$26,102.83	$ 6,116.00	.....	$ 2.00	$ 246.90	.....	$1,722 33	$1,721 72	$ 860.46	$36,772.24

TABLE NO. 65—JONES COUNTY.

Date of Payment	State	Insane	Deaf	Feeble Minded	Orphans Home	Inebriate	University	College	Normal	Total
July 5, 1905	$ 66 88	$	....	$.....	$ 48 00	$	$ 4 43	$ 4.43	$ 2.21	$ 125 95
Sept. 5, 1905	115.52	....	.....	.....	.....	.....	7.64	7.62	3 79	134 57
Sept 6, 1905	623 91	2,080.80	.....	41 64	96.00	.....	41 59	41 59	20.79	2,896 32
Oct 11, 1905	5,092 84	.....	.....	51.51	48.00	....	365 56	365 56	182 78	6,106.25
Nov. 12, 1905	1.085.14	1,926.00	.....	.....	48.00	.....	68 97	68 95	34 43	3,181 49
Dec. 7, 1905	88 66	.....	....	.....	36.40	.....	4 99	4.99	2 47	137 51
Jan 6, 1 06	26 80	.....	.....	.....	.....	.....	1 78	1 77	84	31.19
Feb. 15, 1906	716.71	.....	.....	.....	.....	.....	44 82	44 82	22 41	828 76
Mch. 7 1906	2,549 70	1,904 40	.....	73 29	108 00	.....	159.42	159.42	79.71	5,033 94
Apr 10, 1906	8,467 80	....	.....	58.03	36.00	.....	555 86	555 86	277.87	9,951.42
May 9, 1906	277 12	1,959 60	.....	.....	.....	....	17 36	17 36	8 66	2,290.10
June 8, 1906	84 75	.....	.....	.. .	.....	36.29	5 31	5 31	2 64	134.30
Totals..	$19,145 82	$ 7,820.80	.. ..	$ 224.47	$ 420 40	$36.29	$1,277.73	$1,277.68	$ 638.60	$30,841 80

TABLE NO. 66—KEOKUK COUNTY.

Date of payment.	State.	Insane	Blind	Deaf.	Feeble Minded.	Orphans' Home.	Inebriate	University.	College.	Normal	Total.
July 8, 1905	$ 148.27	$	$10 48	$	$ 65.44	$	$	$ 9 97	$ 9 98	$ 4.98	$ 249 11
Aug 3, 1905	281 42	992 17	.....	.....	.....	.....	....	18 89	18 89	9.45	1,320.82
Sept. 6, 1906	576 81	.....	.....	.....	.....	.97	.....	38 64	38 64	19 33	674 39
Oct 13, 1905	6,070 88	.....	....	.....	32 53	6 00	.....	434 26	434 26	217 12	7,195.05
Nov. 8, 1905	590 87	880 05	.....	.....	.....	6.00	.....	40 08	40 08	20 05	1,577 13
Dec 8, 1905	295.80	.....	.....	.....	.....	6 00	.....	19.04	17 67	8 66	347 17
Jan. 15, 1906	77 03	.40	9 70		.....	6 00	.....	5 43	5 43	2 71	106.70
Feb. 7, 1906	1,020 65	874.56	.....	.....	52.75	6 00	.....	63 81	63 81	31 91	2,113 49
Mch 15,1906	1,471 11	.....	..		.....	13 07	.....	110.16	110.16	55.08	1,759 58
Apr 19,1906	9.162 44	.....	.....	10 55	38.45	18.00	.....	572 66	572.66	286 34	10.661 10
May 10,1906	422 12	904 40	.....	....	.....	.....	36.77	26 51	26 51	13 26	1,429 57
June 14,1906	153.15	42 10	.....	.....	.....	.....	.....	9 72	9 72	4 86	219 55
Totals..	$20,270.55	$ 3,693.68	$20.18	$10 55	$ 189.17	$ 62 04	$ 36.77	$1.349 17	$1.347 80	$ 673 75	$27,653.66

TABLE NO. 67—KOSSUTH COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 19, 1905	$ 123 37	$	.....	...	$	.....	$ 8 22	$ 8 22	$ 4.11	$ 143.92
Aug. 5, 1905	102 94	.....	.....	.....	.....	.....	6 86	6 86	3 44	120.10
Oct. 2, 1905	488 38	.....	.....	...	.....	.....	32 56	32.56	16 28	569 78
Oct, 21. 1905	9,865 99	.....	.....	.....	.....	.....	573 30	573.30	286 65	11.299 24
Nov.14, 1905	346 75	.....	.....	....	.....	.....	23 12	23 12	11.56	404 55
Dec. 16. 1905	417 60	1.565.20	.....	.....	59.63	.....	26 80	26 80	13 40	2 109.43
Jan. 27, 1906	361 13	.....	.....	.....	.....	.....	24 07	24 07	12 03	421 30
Mch. 2, 1906	415 49	.....	.....	.....	.....	.....	25 97	25.97	12 98	480 41
Mch. 21,1906	2,070.20	766.40	...	.....	.....	.....	129 39	129 39	64 69	3.160 07
Apr. 24, 1906	10.607 92	.....	.....	.....	.....	.....	588.18	588.18	294 09	12,078 37
May 10. 1906	187.28	.....	.....	.....	.....	.....	11.71	11 71	5.85	216 55
June 19,1906	259.16	.....	.....	.....	.....	.....	16.80	16 80	8.39	301.15
Totals..	$25.246.21	$ 2.331.60	.....	.....	$ 59 63	.....	$1,466.98	$1.466 98	$ 733 47	$31.304 87

TABLE NO. 68—LEE COUNTY.

Date of payment.	State.	Insane	Deaf	Feeble Minded.	Orphans Home.	Inebriate	University.	College.	Normal.	Total.
Aug. 10,1905	$ 348.33	$	$13 15	$.....	$ ...	$	$ 23.22	$ 23 22	$ 11.61	$ 419.53
Sept. 25,1905	481.93	3,937.04	4.77	85.40	42.00	.....	32 12	32 12	16.06	4,631 44
Oct. 16, 1905	7,396 47	.....	.....	.....	.....	.....	594.40	594.40	297.20	8,882 47
Dec. 8, 1905	755.80	4,022.62	.....	48.40	36.00	.....	63.61	63 61	31.80	5,021 84
Feb. 14, 1906	506 57	4,210.82	.....	157.97	33.55	.....	25 32	25 32	12 66	4,972.21
Mch. 14,1906	1,247.28	.....	.....	.....	.....	.....	77.95	77.95	38.97	1,442 15
Apr. 16, 1906	10,368.37	.....	4.60	95 94	36 00	.....	747.97	747.97	373.98	12,374 83
May 15, 1906	386 70	.....	.....	.....	.....	.....	24 43	24 43	12.21	447.77
June 14,1906	150.31	4,098.00	.....	.....	.....	134 42	10.83	10.83	5 41	4,409.80
Totals. ..	$21,641.76	$16,268 48	$22.52	$ 387.71	$ 147 55	134.42	$1,599.85	$ 1599.85	$ 799.90	$42,602.04

TABLE NO. 69—LINN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	Inebriate	University.	College.	Normal.	Total.
July 8,1905	$ 468 09	$.....	$	$.....	$.....	$.....	$	$ 30.12	$ 30 12	$ 15 06	$ 543 39
July 13,1905	.....	.....	39.57	....	111.18	12 00	.....	.....	.....	.....	162 75
Aug 11,1905	367 23	.....	.....	..	.....	.....	.....	24.46	24.46	12 24	428 39
Sept. 9,1905	855 17	.....	.....		.....	.....	.....	56 99	56 99	28 50	997 65
Oct. 23,1905	12,304.49	.....	.....	.....	.....	.....	.....	820 29	820 29	410 14	14,355 21
Nov. 15,1905	1,644 78	4,104 80	.....	15 83	108.96	55.60	.....	109 65	109 65	54 82	6,204 09
Dec. 18,1905	551.51	.....	.....	....	.....	.....	.....	36.76	36.76	18.36	643 39
Feb. 3,1906	17 50	.....	.....	.....	.....	.....	.....	43 22	43 22	21.49	125 43
Feb. 12,1906	2 00	.....			.....	.....	.....	60 13	60 13	30 07	152.33
Mar 12,1906	2,415 10		.....		.....	.....	.....	211 14	211 14	105.57	2,942 95
Apr. 9,1906	....	2,120 80	22 95	.....	212 01	93 00	.....	.....	.....	.....	2,448 76
May 7,1906	19,029 12	1,916 40		.....	.....	.....	62.80	1,350 13	1,350 13	675 07	24,383 65
May 17,1906	953 74	....	.....	.....	.....	.....	.....	59.60	59.60	29.81	1,102 75
June 26,1906	664 43	....	.....	.....	.....	.....	.....	40.62	40.62	20 30	765.97
Totals ..	$39,273.16	$ 8,142 00	$62.52	$15.83	$ 432.15	$ 160 60	$ 62.20	$2,843 11	$2,843 11	$ 1,421.43	$55,256 71

TABLE NO. 70—LOUISA COUNTY.

Date of payment.	State.	Insane	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 12, 1905	$ 306.69	.....	.....	.....	$.....	$.....	$ 18.25	$ 18 25	$ 8.30	$ 351.49
Aug. 16, 1905	56.75	.....	.....	...	.....	.....	3 70	3 70	1 85	65.00
Sep. 15, 1905	334.92	.....	.....	.....	.....	.....	22 29	22.28	11.10	390.59
Oct 23, 1905	4.561.33	.....			.....	.....	311 36	311.32	155 63	5,339.64
Nov. 13, 1905	350.30	....	.....	.....	.....	.....	23 35	23 34	11 68	408.67
Dec. 16, 1905	303.09	...	.....	.....	.....	.....	19 78	19.79	9.71	352.37
Jan. 2, 1906	.....	1,564.83	..	.....	7.15	36 00	.....	.....	.....	1,607.98
Jan. 16, 1906	132 85	....	.....		.....	.....	8.82	8.83	4 40	154 90
Feb. 15, 1906	396.87	.....	..	.....	.....	.....	24 82	24 75	12.37	458 81
Mch.23, 1906	734.80	721.96	.....	...	4.83	18.00	45 91	45.91	22.90	1,594.31
Apr. 28, 1906	6,012 93	....	.....	.....	.....	.....	384.55	384.55	192.28	6,974.31
May 25, 1906	179.64	.....	.....	.....	.....	.....	11.21	11 21	5 61	207 67
June 9, 1906	117.74	.....	.....	.....	.....	.....	6 95	6 88	3 30	134 87
Totals..	$13,486.91	$ 2 286.79		.....	$ 11.98	$ 54.00	$ 880 99	$ 880.81	$ 439.13	$18,040 61

TABLE NO. 71—LUCAS COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 24, 1905	$ 157 80	$	.....	.....	$	.....	$ 10 51	$ 10.51	$ 5 26	$ 184.08
Aug 2, 1905	130 92	.....	.....	.....	.....	.....	8 74	8 74	4.37	152 77
Sept 6, 1905	454 50	1,170 68	.....	.....	28 10	$ 18.00	30 03	30 03	15.02	1,746 36
Oct 12, 1905	3,382 47	.....		.....	.....	.....	233 06	233 06	116 54	3,965 13
Nov 7, 1905	638 67	.....	.....	.....	.....	.....	42.57	42.57	21.29	745 10
Dec. 7, 1905	236.80	1,225.22	.....	.....	13.83	12.00	15 76	15.76	7.88	1,527.25
Jan 19, 1906	323 07		....	.....	.....	.....	21 55	21 55	10 76	376 93
Feb 23, 1906	395 28	1,266 00	.....	.....	60 13	12.00	24.39	24 39	12 21	1,794 40
Mch 16, 1906	1,104 40	....	.....	.....	.....	.....	76 39	76 39	38.20	1,295 38
Apr 19, 1906	4,158.14		.....	.....	.....	.....	259 68	259 68	129.84	4,807.34
June 9, 1906	508 40	1,344 99		....	43 07	18.00	31.72	31 72	15.86	1,993.76
Totals ..	$11,490 45	$ 5,006 89		.....	$ 145.13	$ 60.00	$ 754 40	$ 754.40	$ 377.23	$18,588.58

TABLE NO. 72—LYON COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Total
July 3, 1905	$ 56 55	$.....	.....	$..	$.	.....	$ 3 78	$ 3 78	$ 1.89	$ 66 00
July 20, 1905	.....	811 20	.....	...	.....	.....	.....	.....	.....	811 20
Aug 4, 1905	54 28	.....	....	.....	24.41	.....	3 62	3.62	1.81	87.74
Sep 11, 1905	106.65	.....	.....	.....	.....	.....	7.11	7.11	3.56	124 43
Sep. 15, 1605	.....	.....	.....	7 20	.....	.....	.....	.....	.....	7.20
Oct. 21, 1905	5,905 53	.....	.....		.....	.....	393 70	393 70	196.85	6 889 78
Nov 13, 1905	2,371 73	.....	.....	.....	.....	.....	27 57	27 57	13 78	2,440 65
Dec. 14. 1905	282 06	.....	.....	.....	.....	.....	18 80	18 80	9 40	329 06
Jan 9, 1006	349 85	863 20	.....	.....	13 10	.....	23.33	23 33	11 67	1 284.48
Feb. 12, 1906	155 91	922 80	..	.....	.....	.....	9.75	9 75	4.88	1,103 09
Mar. 12, 1906	713 85	.....	.....	.....	.....	.....	44 61	44 61	22 32	825.39
Apr 26, 1996	7.172.26	.....	.....	.....	.....	.....	448.27	448 27	224 13	8.292 93
May 18, 1906	2,036 78	889.60	.....	.....	.....	.....	8.14	8.14	4 08	2.946 74
June14, 1906	149 65	.....	....	.....	.....	.....	9.57	9 57	4 76	173.55
Totals.	$19,355 10	$ 3 486 80	....	$ 7.20	$ 37.51	...	$ 998 25	$ 998 25	$ 499 13	$25.382.24

TABLE NO. 73—MADISON COUNTY.

Date of payment.	State.	Insane.	Deaf.	Feeble Minded.	Orphans Home	Inebriate	University.	College.	Normal.	Total.
July 19, 1905	$ 126 88	$.....	$.....	$	$.....	$	$ 8.44	$ 8 44	$ 4 22	$ 147 98
Aug. 19,1905	75 04	.....	.....	.....	.....	.....	5 00	5.00	2 50	87 54
Sept.13,1905	.....	1,253.12	..	26 53	60.00	...	.....	.....	.....	1,339 65
Sept.20,1905	102 51	.....	.....	.....	.....	.....	6 84	6 84	3.42	119 61
Oct. 26, 1905	5,653 84	.....	.....	.....	.....	...	338 50	338 50	169 25	6,500 09
Nov. 21, 1905	781 40	.....	...	.....	.....	.....	52.07	52 07	26.04	911 58
Dec. 4, 1905	.....	1,193 20	3 30	39 45	35 42	.....	.....	.....	.....	1,271 37
Dec. 19, 1905	634 07	.....	.....	.....	.....	.....	41.66	41.50	20.60	737.83
Jan. 9, 1906	.....	.....	.....	.....	24 00	.....	.....	.....	.....	24.00
Jan. 22, 1906	312 04	.....	....	.....	.....	.....	20.53	20.53	10 18	363.28
Feb. 6, 1906	.....	1,260.46	....	74 22	.....	.....	.....	...	... .	1,334.68
Feb. 20, 1906	319.73	.....	.....	.....	.....	.....	19 81	19.81	9 90	369 25
Mch.22,1906	3,514 03	.....		.....	...	.....	219.63	219.63	109 81	4,063 10
Apr. 14, 1906	.....	6 33	16 50	49 76	36 00	.....	....	.....	.....	108 59
Apr. 30, 1906	3,570 04	.....		.....	.....	....	222.62	222 62	111.31	4,126.59
May 15, 1906	.....	1,320.80	.....	.....	.....	.....	.....	.....	... .	1,320 80
May 17, 1906	1,293 94	....	.....	.....	.....	.....	46 42	46 42	23 21	1,409 99
May 23,1906	.....	.....	.	.....	.....	63 39	.....	.....	.....	63.39
June 19,1906	200 62	.....	.....	.....	.....	.....	12 32	12 32	6 02	231 28
Totals. ..	$16,584.14	$ 5,083 91	$19 80	$ 189 96	$ 155 42	$63.39	$ 993 84	$ 993 68	$ 496 46	$24,530 60

TABLE NO. 74—MAHASKA COUNTY.

Date of payment	State	Insane	Blind	Deaf	Feeble Minded	Orphans Home	University	College	Normal	Total
July 8, 1905	$ 137.69	.....	.....	....	.....	.....	$ 9.15	$ 9 15	$ 4.57	$ 160 56
Aug 4, 1905	168 13	.....	.....	----	.....	.....	10 99	10 99	5 45	195 56
Sept. 6, 1905	515 01	.....	.....	.....	.....	.....	34 22	34.22	17.08	600 53
Oct. 13, 1905	6 975.29	.....	.....	.....	.....	....	517 46	517 46	258.66	8,268.87
Nov. 10,1905	752.21	.....	.....	.....	.....	.....	50.13	50 13	25.06	877 53
Nov. 15,1905	.... ----	4,052.18	.....	-----	97.81	273.20	.....	.....	.....	4,423.19
Dec, 12,1905	196 02	....	....	.....	.....	.....	12 94	12 94	6.43	228 33
Jan. 8, 1906	139.73	.. . .	.....	.....	.....	.....	8.71	8 71	4.31	161.46
Feb. 8, 1906	836.57	.....	.....	.....	.....	.....	51.77	51.77	25 87	965 98
Feb. 27, 1906	.....	2,122.43	.....	.....	92.45	102.00	.....	.....	... ...	2,316.88
Mch.14,1906	1.587.18	.....	.....	.....	.....	.....	99 20	99.20	49 60	1 835 18
Apr. 19, 1906	8,552 86	.....	....	....	.....	.....	588.21	588 21	294.06	10,022 36
May 7, 1906	359 32	.....	.....	.....	.....	.....	22 44	22 44	11 20	415 40
June 8, 1906	108 84	.... ..	.....	.....	.....	.....	6 33	6.33	3 11	124 61
Totals. .	$20,328 85	$ 6,174.61	.....	.....	$ 190.26	$ 375.20	$1,411.55	$1,411 55	$ 705.42	$30,597.44

TABLE NO. 75—MARION COUNTY.

Date of payment	State.	Insane	Blind.	Feeble Minded	Orphans Home	Inebriate	University.	College	Normal	Total.
July 15, 1905	$ 127.82	.....	$ 5 09	$ 47 89	$ 6 00	$	$ 8 37	$ 8.39	$ 3.77	$ 207.33
Aug. 15, 1905	131.18	$ 1,504 49	.....	.....	6.00	.....	8.30	8.30	3 93	1,662.20
Sept. 9, 1905	377 23	.....	.....	.....	6.00	.....	24.31	24.30	12.26	444.10
Oct. 19, 1905	5,600.94	1,509 26	.....	24.48	6.00	...	357 95	357 85	179 00	8,035.48
Nov. 17, 1905	451 29	.....	.....	.....	6.00	...	28 64	28 64	14 25	528.74
Dec 19, 1905	375 79	.....	.....	.....	6.00	.....	24 72	24 72	12.36	443 59
Jan. 17, 1906	116.81	1,459 96	38 31	63.48	6 00	.....	7.64	7 63	3 83	1,703.66
Feb. 13, 1906	481 20	.....	.....	.....	6.00	.....	30.15	30 14	15 06	562 55
Mch. 19, 1906	3,131.06	.....	.....	.....	6.00	.....	195 21	195.27	97 51	3.625.05
Apr. 19, 1906	7,994 10	.....	.....	44 80	6.00	...	486.06	486.06	243 03	9,260 05
May 16, 1906	250 17	1,401.20	.....	.....	....	81.17	15 73	15.73	7.93	1,771 93
June 14, 1906	100.19	.....	.....	.....	6 00	.....	6 27	6 26	3 14	121.86
Totals...	$19 137.70	$ 5,874.91	$43.20	$ 180.65	$ 66.00	$81 17	$1,198 35	$1,193.29	$ 596.07	$28,366.54

TABLE NO. 76—MARSHALL COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 156 19	$.....	$.....	$.....	$.....	$.....	$ 10 17	$ 10 17	$ 5 09	$ 181 62
Aug. 14, 1905	148.57	.....	.....	.....	.....	.....	9 15	9 15	4.24	171 11
Sept. 19, 1905	542 20	...	.....	.....	.....	.....	35 76	35 76	17 88	631 60
Oct. 26, 1905	9,003 64	.....	.....	.....	.....	.....	641 07	641 07	320 63	10,606 41
Nov 16, 1905	765.83	.....	.....	.....	.....	.....	50 66	50 66	25.33	892.48
Dec. 11, 1905	214 97	.....	.....	.....	.....	.....	14 30	14 30	7 15	250 72
Dec. 14, 1905	...	2,887.20	.05	8 15	230 92	98 39	.....	.....	.....	3,224 71
Jan 11, 1906	281 02	.....	.....	.....	.....	.....	18 52	18 52	8 92	326 98
Feb 14, 1906	665 27	.....	.....	.....	.....	.....	41 24	41 24	20 62	768 37
Mch 17, 1906	2,710 04	.....	.....	.....	.....	.....	169 50	169 50	84 75	3,133.79
Apr 26, 1906	10,089 87	.....	.....	.....	.....	.....	667 02	667 02	333 51	11,757 42
May 5, 1906	461 67	.....	.....	.....	.....	.....	28 74	28 74	14.37	533 52
June 7, 1906	196 35	.....	.....	.....	.....	.....	12 48	12.48	6 16	227.47
Totals.	$25,235 62	$ 2,887 20	$ .05	$ 8 15	$ 230 92	$ 98.39	$1,698 61	$1,698.61	$ 848 65	$32,706.20

TABLE NO. 77—MILLS COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 13, 1905	$ 76 56	$.....	.....	.....	$.....	.....	$ 5 11	$ 5.11	$ 2.56	$ 89 34
Aug. 14, 1905	520 98	.....	.....	.....	.....	.....	33.24	33 24	15 97	603 43
Sept. 7, 1905	219 72	.....	.....		.....	.....	14 64	14 64	7 32	256 32
Oct 2, 1905	....	779.20	.....	.....	56 73	.....	.....	.....	.....	835 93
Oct 26, 1905	5,563 36	.....	.....	.....	.....	.....	357 39	357.39	178 70	6,456 84
Nov. 18, 1905	479 76	...	.....	.....	.....	.....	29 60	29 60	12 58	551 54
Dec. 5, 1905	.....	868 80	.....	.....	65 29	.	.....	.....	.....	934 09
Dec. 12, 1905	105 74	.....	.....	.....	.....	.....	6 94	6 94	3 47	123 09
Jan. 18, 1906	162 52	.....	.....	.....	.....	.....	10.10	10 10	4 60	187 32
Feb. 9, 1905	825 79	.....	.....	.....	.....	.....	51 61	51.61	25 81	964 82
Mar. 16, 1906	3,123.74	.....	.....		.....	.....	195 11	195.10	97.45	3,611 40
Mar. 20, 1906	..	802 00	.....	.....	112.76	.....	.	.....	.....	914 76
Apr. 26, 1906	5,534 64	.....	.....	.....	.....	.....	325.50	325 50	162 75	6,348 39
May 11, 1906	190.89	.....	.....	.....	.....	.....	11.91	11 91	5 88	220 59
June 9, 1906	..	794 00	.....	.....	43 14	.....	.....	.....	.....	837 14
June 14, 1906	89 06	.....	.....		.....	.....	5.51	5 51	2 70	102 78
Totals..	$16,892 76	$ 3,244 00	.....	.....	$ 277.92	... .	$1,046.66	$1,046 65	$ 519 80	$23,027.79

TABLE NO. 78— MITCHELL COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total
July 14, 1905	$ 473.39	$.....	...	$.....	$ 45 90	$ 6 00	$ 31 44	$ 31 44	$ 15 66	$ 603 88
Aug. 3. 1905	24 90	.....		.....	.....	.....	1 64	1 64	81	28 99
Sept. 18, 1905	1.677 72	.....	.....	.....	.....	12 00	110 17	110 17	55 07	1 965 18
Oct. 16 1905	2,980 50	.....	.....	.....	36.57	.....	225 86	225 86	112 91	3 581 70
Nov. 20. 1905	443 27	1.256 00	.....	4.80	.....	12 00	29.60	29 64	14 83	1 790 14
Dec. 15, 1905	110.36	1,282 00	...	.....	.....	6.00	7.32	7 32	3 66	1.416 66
Jan. 8. 1906	36.45	.....	.....	.....	.....	.....	3 55	3 53	1 77	45 30
Feb. 9, 1906	457 82	.....	.....	.....	.....	.....	28 49	28.49	14 25	529 05
Feb. 9. 1906	....	1, 202 80	.....		47 68	12.00	.....	.....	.....	1 262 48
Mch. 17, 1906	995 13	.....		....	.....	.....	62 18	62 18	31 08	1,150 57
Mch. 17, 1906	.....	.....	.....	.....	.....	6 00	.....	.....	.....	6 00
Apr. 19, 1906	5,447 68	.....	.....	.....	.....	.....	367 02	367 02	183 51	6 365.23
Apr. 19, 1906	.....	.....	...	9.71	32.90	6 00	.....	.....	..	48 61
May 12, 1906	330 92	.....	.....	.....	.....	.....	20 69	20 69	10.32	382 62
June 15, 1906	77 33	.....	.....	.....	.....	.....	4.83	4 83	2 40	89 39
Totals..	$13 055.47	$ 3 740 80	.....	$14.51	$ 163 05	$ 60 00	$ 892.79	$ 892 81	$ 446 27	$19.265 70

TABLE NO. 79—MONONA COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Inebriate	University.	College.	Normal.	Total.
July 5,1905	$ 137.00	$.....	.....	.....	$....	$	$ 8.75	$ 8 75	$ 4.25	$ 158 75
Aug. 16,1905	223 00	.....	.....	....	.....	..	14 00	14 00	6 90	257 90
Sept. 11,1905	360 41	.....	.....	.....	.....	.....	24 26	24 17	12.08	420 92
Oct. 24,1905	4,561 00	.....	.....	.....	40.12	.....	303.00	303.00	152 00	5,359 12
Nov. 20,1905	337.00	.....		.....	.....	.....	39 00	39.00	19 00	434 00
Dec. 18,1905	425.00	.....	.....	.....	.....	.....	28.00	28 00	14.00	495.00
Jan. 16,1906	450 71	.....	.....	.....	.....	.....	29 58	29.79	14 29	524 37
Feb. 16,1906	412 00	714 40	.....		53. 66	.....	25 76	25 76	12 88	1,244.46
Mch. 30,1906	808 00	...	.....	.....	.....	.....	59 00	59 00	29 50	955 50
Apr. 27,1906	6,744.87	1,774.00	.....	.....	38.63	.....	422 00	422 00	211.00	9,612 50
May. 14,1906	385 00	.....	.....	.....	.....	.....	24 00	24 00	12.00	445 00
June 13,1906	294 96	956 00		..	.....	32.60	18 58	18 67	9 36	1,330 47
Totals..	$15,138.95	$ 3,444.40	.....	.....	$ 132.41	$ 32.90	$ 995 93	$ 996.14	$ 497 26	$21,237 99

TABLE NO. 80—MONROE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 14, 1905	$ 81.62	$ 1,185.60	$.....	$ 8 52	$.....	.....	$ 5 45	$ 5 45	$ 2 72	$ 1,289 36
Aug 11, 1905	62 96	.....	.....	.....	.....	.....	4 20	4 20	2.12	73 48
Sept. 8, 1905	212.79	.....	.....	.....	.....	.....	14 18	14 18	7 10	248 35
Oct. 16, 1905	4,591 02	1,259 60	.....	.....	16.84	.....	288.59	288 59	144 30	6,588 94
Nov 8, 1905	373 48	.....	.....	.....	.....	.....	24 91	24.91	12 45	435 75
Dec 9, 1905	185. 58	.....	.....	.....	.....	.....	12 38	12.38	6 19	216.53
Jan. 8, 1906	157 03	1,197.00	.....	4.47	12 10	.....	9.48	9 48	4 74	1,394 30
Feb. 10, 1906	609 31			.....	.....	.....	38 17	38 17	19 09	704 74
Mch 8, 1906	1,274 47	1,293 65	7.39	.....	31.64	....	79 70	79 70	39 85	2,806 40
Apr 13, 1906	5,452 48	.....	.....		.....	.....	329 46	329 46	164 74	6,276 14
May 9, 1906	217.69	.....	.....	....	.....	.....	13.64	13.64	6 82	251.79
June 14.1906	122.88	.....	..	...	..	.....	7 70	7 70	3 85	142 13
Totals..	$13,341 31	$ 4,935.85	$ 7.39	$12 99	$ 60.58	.....	$ 827 86	$ 827 86	$ 413.97	$20,427 81

TABLE NO. 81—MONTGOMERY COUNTY.

Date of payment	State.	Insane	Blind	Deaf	Feeble Minded	Orphans' Home.	University.	College	Normal	Total
July 18, 1905	$ 158 96	$.	$.....	.....	$.....	.....	$ 9 19	$ 9 19	$ 4 60	$ 181 94
Aug. 17, 1905	42.09	...	10 86	.....	56 43	.....	2 77	2 77	1 37	116 29
Sept 13, 1905	272 64	1,229 74	.	....	....	.....	18 18	18 18	9 09	1,547 83
Oct 16, 1905	4,917 43	... .	.....	.....	...	.....	327 81	327 81	163 91	5,736 96
Nov. 20, 1905	1,119 13	1,160 40	.....	.....	59 44	.....	74 59	74 59	37 29	2,525 44
Dec. 16, 1905	406.77	.....	.....	.....		.....	26 96	26 96	13 48	474 17
Jan 17, 1906	521 30	..	.....	.....	... .	.....	15 13	15 13	7 56	559 12
Feb. 16, 1906	218 00	1,210 26	.....	.....	158 12	.....	13 63	13 63	6 81	1,620 45
Mch. 15, 1906	864.58	.....	.....	.....	.....	.....	54 04	54 04	27 02	999 68
Apr 20, 1906	7,314 84	.....	.....	.....	63 80	.....	439 49	439.49	219 74	8,477 86
June 6, 1906	265 28	11 88	.....		.....	.....	16.57	16 57	8.29	1,494 71
June 14, 1906	254 11	.....		.....	.....	.....	16.08	15.95	7 97	294 11
Totals.	$16,355 13	$ 4,788 40	$10 86		$ 337 79	....	$1,014 44	$1,014 31	$ 507 13	$24,028 06

TABLE NO. 82.—MUSCATINE COUNTY.

Date of payment	State.	Insane.	Blind.	Feeble Minded.	Orphans' Home.	Inebriate	University.	College.	Normal.	Total.
July 17, 1905	121 06	$	.....	$ 81.53	$ 24 00	$	$ 8 28	$ 8.28	$ 4.14	$ 250 83
Aug 16, 1905	81 05	1,366 02	.....	.....	24.00	.....	5 40	5.40	2.69	1,484.56
Sep 19, 1905	2,369.82	....	.....	.....	24 00	.....	224.01	211 81	104 23	2.924 87
Oct 23, 1905	6 800 69	....	.....	.....	24 00	....	453 39	453 39	226 69	7 958.16
Nov. 16, 1905	86 28	1,396 18	.....	31.67	24 00	.....	5 76	5 76	2 87	1,552.52
Dec. 16. 1905	186 76	.....	.....	.....	24 00	.....	8 71	8 71	4 33	182 51
Jan 18, 1906	94 38	....	...	75.28	24 00	....	6 28	6 28	3 14	209 36
Feb. 16, 1906	961.44	1.317 91	..	.....	24.00	....	60 09	60 09	30.02	2 453 55
Mar. 16, 1906	2 148.65	..	.....	.....	24 00	.....	214 13	214.13	107 08	2,707.99
Apr 26. 1906	8,382 02		.....	35 44	24 00	.....	523 87	523 87	261 92	9.751 12
May 16, 1906	30.87	1,246 40	.....	.....	.....	.....	1 94	1.94	97	1.312.12
June 21, 1906	67 28	....	.....	.....	....	30.00	4 20	4.20	2 10	77 78
Totals.	$21 274 84	$ 5.326 51	.....	$ 223 92	$ 240 00	$30.00	$1.516 06	$1,503 86	$ 750 18	$30.865 37

TABLE NO. 83—O'BRIEN COUNTY.

Date of payment.	State	Insane.	Blind	Deaf.	Feeble Minded	Orphans Home	University.	College	Normal.	Total.
July 12, 1905	$ 39.08	$.	.....	$...	$.....	.....	$ 2 59	$ 2 59	$ 1.29	$ 45.55
Aug. 30, 1905	300 02	.....	.....	.....	.. .	....	20 01	20 01	10 00	350.04
Oct 3, 1905	666.45	.....	.....		.....	.....	44 45	44.45	22 23	777 58
Oct 23, 1905	7,548.40			.	.....	.....	409 96	409 96	204.98	8,573 30
Nov. 17, 1905	189.76	1,463.20	....	4.65	45 31	.....	12 65	12 65	6 32	1,734.54
Dec. 21, 1905	67 47	.....	.....	.....	.....	.....	4 49	4 49	2 24	78 69
Jan. 17, 1906	142.86	.....	....		.....	....	9 53	9 52	4 76	166 67
Feb. 19, 1906	313.74	..	.....	.....	...	.....	17 48	19 48	9.74	362 44
Mch. 21, 1906	1,308.67	804.80	.....	.....	51.92	....	82 13	82 13	41 06	2.370 71
Apr. 23, 1906	8,766 95	...	.....	....	.	.....	463.17	463 17	231.58	9,924 87
May 19, 1906	55 45	853.60		1.30	15.57	.....	3.70	3 70	1 85	935 17
June 26, 1906	144 65	.....	.....	.....	.....	.....	8 80	8.80	4 40	166.65
Totals ..	$19,543.50	$ 3,121.60	.....	$ 5.95	$ 112.80	... .	$1.080 96	$1,080 95	$ 540 45	$25,486.21

TABLE NO. 84—OSCEOLA COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 22, 1905	$ 46 65	$.....	.....	...	$ 14.86	$ 6.00	$ 3 09	$ 3.09	$ 1 54	$ 75.23
Aug. 23, 1905	35.23	484.40	.....	.....	.....	6.00	2 29	2 29	1 11	531 32
Sept. 26, 1905	1,009.44	.....	.....	.....	.....	6 00	67 29	67 29	33 65	1,183 67
Oct. 24, 1905	4,624.40	.....	.....	.....	.....	6.00	192 89	192 89	96 40	5,112 58
Nov. 22, 1905	324 81	541 20	.....	...	4.88	6.00	21 58	21.58	10.73	930 78
Dec. 11, 1905	189.38	.....	.....	.....	.....	6.00	12 62	12.62	6 27	226 89
Jan. 24, 1906	204.22	.....	.....	.....	.....	.....	13 52	13 52	6 65	237 91
Feb. 21, 1906	556.46	531.20	.....	.....	18.34	12.00	34 29	34 29	17 07	1,203 65
Mch. 29, 1906	1,291 00	.....	...	...	.....	6.00	80 67	80 67	40 36	1,498 70
Apr. 21, 1906	4,924.22	.....	.....	.....	.....	6.00	201 23	201 23	100 65	5,433 33
May 23, 1906	106 02	432.00	.....	.....	4.70	.....	6 63	6 63	3 32	559 30
June 23, 1906	58.22	.....	.....	.....	.....	.....	3 60	3 60	1 71	67 13
Totals..	$13,370.05	$ 1,988.80	.....	.....	$ 42.78	$ 60.00	$ 639 70	$ 639 70	$ 319 46	$17.060 49

TABLE NO. 85—PAGE COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Inebriate.	University.	College.	Normal.	Total.
July 15, 1905	$ 144.45	$.....	$.....	.....	$.....	$.....	$ 9 64	$ 9.64	4.82	$ 168 55
Aug. 15, 1905	138 01	2,198 25	.10	...	77 21	.....	9 12	9 12	4 56	2,436 37
Sept. 15, 1905	809 47	.....	.....	.....	.....	.....	53 98	53 98	27.00	944 43
Oct. 16, 1905	7,151 76	2,324.33	.10	...	40 82	.....	431 17	431.17	215 52	10,594.87
Nov. 15, 1905	577 88	.....	...	...	.....	.....	38 90	38 90	19 14	674 82
Dec. 15, 1905	398 94	.....	.....	.....	.....	.....	26.28	26.27	13 03	464 52
Jan. 17, 1906	180 40	2,400.80	14.21	.....	132 52	.....	12.16	12 16	6 04	2,758.39
Feb. 15, 1906	817 15	.....	.....	.....	.....	.....	50.97	50 97	25.40	944 49
Mar. 15, 1906	2,594 80	.....	.....	...	.....	.....	161 37	161 36	80 19	2,997 72
Apr. 16, 1906	9,474 79	.....	.....	.....	.....	.....	551 17	551 17	275 45	10,852.58.
May 16, 1906	382 55	2,344.80	.....	.....	114.47	36.77	23 82	23 82	11 99	2,938 22
June 15, 1906	179 67	.....	.....	.....	.....	.....	10 20	10 20	4 83	204 90
Totals.	$22,849 87	$ 9,268 18	$14 41	.....	$ 365 02	.....	$1,378.78	$1,378 76	$ 687 97	35,979 76

TABLE NO. 86—PALO ALTO COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Total.
July 17, 1905	$ 89 31	$	$.....	.....	$.....	.....	$ 6 05	$ 6 05	$ 3 03	$ 104.44
Aug. 16, 1905	66 94	.....	.....	.....	.....	.....	4 49	4 49	2.23	78 15
Sept. 16, 1905	465 79	603 20	.....	.....	.....	.....	8 73	8 73	4.36	1,090 81
Oct. 16, 1905	5,014 78	.....	.....	.....	18 82	.....	334 31	334 31	167 15	5,869 37
Nov. 16, 1905	501.06	.....	.....	...	23 12	.....	32 90	32 90	16.45	606.43
Dec. 16, 1905	352 16	534.40	2 50	.....	.....	.....	23 47	23 47	11 73	947.73
Jan. 18, 1906	334 74	.....	.....	...	.....	.....	22 12	21 83	10.80	389.49
Feb. 16, 1906	193 70	.....	4.65	.....	24 90	.....	11 79	11 79	5.90	252.73
Mch. 16, 1906	1,285.30	.....	.....	.....	.....	.....	58 96	58 96	29 48	1,432.70
Apr. 16, 1906	5,626 26	557 20	.....	.....	10 16	.....	330 28	330.28	165.14	7,019 32
May 16, 1906	222 24	725 80	.....	.....	.....	.....	13 89	13 89	6.95	982.77
June 22, 1906	.....	.....	.....	.....	.....	.....	14 39	14.39	7.12	35.90
Total	$14,152.28	$ 2,420.60	$ 7.15	.....	$ 77.00	.....	$ 861.38	$ 861.09	$ 430 34	$18,809.84

TABLE NO. 87—PLYMOUTH COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf	Feeble Minded	Inebriate.	University	College.	Normal	Total.
July 5, 1905	$ 143 11	$	.....	$	$	$.....	$ 9 54	$ 9 54	$ 4 77	$ 166 96
Aug 4, 1905	113 23	1,574 40	.....	.....	40 72	.....	7 56	7 56	3 77	1,747.24
Sept 5,1905	251 75	.....	.....	.....	.....	.....	16 78	16 78	8 39	293 70
Oct. 20, 1904	8,849.24	.....	.....	14 70	12 31	.....	493 19	493 19	246 62	10,109 25
Nov 6. 1905	857 37	1,596 80	.....	.....	.....	.....	57 12	57 12	28.55	2,596 96
Dec. 6, 1905	326.62	.....	.....	.....	.....	.....	21 64	21 64	10.84	380 74
Jan. 5, 1906	247 13	.....	.....	.....	.....	.....	16 48	16 48	8.25	288 34
Feb 9, 1906	448 83	1,698 00	.....	.....	26 56	.....	28 11	28 11	14 08	2,243 69
Mch. 29,1906	2,020 80	.....	.....	.....	.....	.....	126.33	126 33	63 15	2,336 61
Apr. 27,1906	12,501.35	1,682 40	.....	17.75	30 13	.....	692 86	692.86	346 44	15,963 79
May 7, 1906	500 16	.....	.....	.....	.....	198.46	31 31	31 31	15 67	776 91
June 7, 1906	189 62	.....	.....	.....	.....	.....	11 86	11 86	5 92	219 26
Totals..	$26,449 21	$ 6,551 60	.....	$32.45	$ 109.72	.....	$1,512 78	$1,512.78	$ 756 45	$37,123.45

TABLE NO. 88—POCAHONTAS COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal	Total.
July 20, 1905	$.....	$ 516.80	.....	.....	$ 15.22	.....	$.....	$.....	$.....	$ 532.02
July29, 1905	81.06	.....	.....	.....	.....	.....	5 40	5 40	2.70	94 56
Aug 2. 1905	.....	36 00	.....	.....	.....	.....	.....	.....	.....	36 00
Aug 26,1905	45 42	.....	.....	.....	.....	.....	3 00	3 00	1.50	52.92
Sept 26,1905	358.83	.....	.....	.....	.....	.....	23 92	23 92	11.96	418 63
Oct 16, 1905	.....	.....	.....	.....	13 53	.....	.....	.....	.....	13 53
Oct. 19, 1905	.....	36 00	.....	.....	.....	.....	.....	.....	.....	36 00
Oct. 21, 1905	.....	459.60	.....	.....	.....	.....	.....	.....	.....	459.60
Oct 23, 1905	7,312.62	.....	.....	.....	.....	.....	400 91	400.91	200.46	8,314 90
Nov 14, 1905	...	34 00	.....	.....	.....	.....	.....	.....	...	34 00
Dec 1, 1905	606 23	.....	.....	.....	.....	.....	40 40	40 40	20 20	707 23
Dec. 19,1905	243 04	.....	.....	.....	.....	.....	16 14	16 14	8 07	283.39
Jan. 18, 1906	.....	.....	.....	.....	28 39	.....	.....	.....	.....	28 39
Jan 20, 1906	.....	482 80	.....	.....	.....	.....	.....	.....	.....	482 80
Jan. 23, 1906	512 34	.....	.....	.....	.....	.....	34 04	34 04	16 84	597 26
Jan 29, 1906	....	36 00	.....	.....	.....	.....	.....	.....	.....	36.00
Feb 23, 1906	211 42	.....	.....	.....	.....	.....	13.21	13 21	6.60	244 44
Mch 23.1906	3,071.72	.....	.....	.....	.....	.....	113 04	113.04	56.52	3,354 32
Mch 30,1905	.....	.....	.....	.....	35 20	.....	.....	.....	.....	35.20
Apr 23, 1906	.....	517.20	.....	.....	.....	.....	.....	.....	.....	517 20
Apr 24, 1906	6,248 26	.....	.....	.....	.....	.....	390.54	390.54	195 26	7,224.60
May 19, 1906	152 13	.....	.....	.....	.....	.....	9 50	9 50	4.75	175 88
June 19,1906	237 45	.....	.....	.....	.....	.....	14 86	14 86	7.42	274.59
Totals..	$19,080 52	$ 2,118.40	.....	.....	$ 92 34	.....	$1,064.96	$1,064.96	$ 532 28	$23,953 46

TABLE NO. 89—POLK COUNTY.

Date of payment	State	Insane	Blind	Deaf	Feeble Minded	Orphans Home	University	College	Normal	Total
July 26, 1905	$ 497.20	$	$	$	$	$ 384.00	$ 32 76	32.75	$ 16 16	$ 962.87
Aug. 18, 1905	697 05	4,564.17	7 30	4 45	260.03		43.37	43 37	20 30	5,640 04
Sept 20, 1905	1.063 40	....				768 78	70 16	70 13	34.81	2 007 28
Nov. 9, 1905	22 924 15	.....		46 70	208 89	381 00	1.792 78	1,792 75	896 42	28.042 69
Nov. 27, 1905	1 305 54	4,634 32	.....	...	.....	404.40	86 78	86 78	43.31	6,561.13
Dec 19, 1905	1,765 60	...	..		.....	430 04	105 99	105 99	46 95	2 454 57
Jan 17, 1906	750 43	.....		.....	.....	443 00	41 74	41 74	20 82	1 297.73
Feb. 15, 1906	987 87	.....	17.91	.....		428 13	61 67	61 68	30 81	1 588.07
Mch. 13, 1906	2 666.20	36 00	.....	.....	342 55	427.17	166.70	166 70	83.32	3,888 64
May 9, 1906	28,420.36	...	....		....	464 14	2.039 47	2 039.47	1,029 17	33 962.60
May 17, 1906	928 21	.. ....		12.18	217 98	.. ..	58 15	58 16	29.07	1,303.75
June 13, 1906	657 09	.		.....	.....	.....	41 18	41 17	20 59	760 03
Totals..	$62,663 10	$ 9,234 49	$25 21	$63 33	$1,029.45	$4,130.66	$4,540 75	$4,540.68	$ 2,261.73	$98,489.40

TABLE NO. 90— POTTAWATTAMIE COUNTY.

Date of payment.	State.	Insane.	Blind	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total
July 12, 1905	$ 564 61	$.	....	$	$....	$	$ 37.22	$ 37 22	$ 18.55	$ 657.60
Aug 8, 1905	354 17	.....	.. ...	.	.....	.....	23 81	23.31	11.61	412 40
Sept. 14, 1905	709 25	.....		.....	.....	. ...	45 51	45.51	22 49	822 76
Oct. 28, 1905	14.498 41	.....	.....		.....	.....	1,006 94	1 006 94	503 29	17,015 58
Nov 11, 1905	....	3,276 28	....	28 91	220 67	.....	.	. ....	... .	3 525.86
Nov 16, 1905	661 50	.....	.....	.....	.....	.....	44 31	44 31	22.09	772 21
Dec 9, 1905	738 77	.....	.....	.....	.....	...	44.91	44.91	22 38	850 97
Jan 6, 1906	424 80	.....	.....	.....	.....	.....	27 71	27.71	13.64	493.86
Feb 6, 1906	686 68	.....	.....	.....	....	.....	42.56	42 56	21 20	793 00
Mch 8, 1906	2,164 04	.....	.....		.....	.....	127 29	127 29	62.74	2 481 36
Mch. 21, 1906	....	1,595.20	.....	.....	192.94	.....	.			1 788 14
May 5, 1906	22 082 95	.....	....	.....	.....	.	1,421.78	1 421 78	710 65	25 637 16
May 21, 1906	312 47	.... ----	...	.....	. ....	.....	19 51	19 51	9 74	361 23
June 13, 1906	448 73	.....	.....	.....	....	....	28 16	28 16	14.08	519 13
Totals.....	$43.646.38	$ 4.871 48	.....	$28 91	$ 413 61	.....	$2,869 21	$2,869 21	$ 1,432 46	$56,131.26

ABLE NO. 91—POWESHIEK COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home	University	College.	Normal.	Total.
July 17, 1905	$ 80 61	$ 1,176.40	.....	.....	$ 7.97	$ 24.00	$ 5.37	$ 5 37	$ 2.69	$ 1.302 41
Aug 16, 1905	95.46	.....	.....	.....	.....	....	6 36	6 36	3.18	111 36
Sep. 16, 1905	314.67	.....	.....	.....	.....	.....	20.90	20.90	10.45	366.92
Oct. 16, 1905	8,124 10	.....	....	.....	.....	... ...	519 96	519 96	259 98	9.424 00
Nov 16, 1905	591.59	..	.	...	.....	.....	39 44	39 44	19 17	689 64
Dec 16, 1905	130 12	2,285 80	.....		.....	.....	8.10	8 10	4.59	2 436 71
Jan. 17, 1906	91 68	.....	.....	.....	.....	.....	6 11	6 11	3 07	106 97
Feb. 19, 1906	308 06	.....	.....	.....	.....	...	19.46	19 46	9.73	356 71
Mar. 16. 1906	1,176 26	.....	.....	.....	.....	.....	73 52	73.52	36 76	1.360 06
Apr 16, 1906	11,051 12	.....	.....	.....	.....	.....	672 50	672 50	336.30	12 732 42
May 16, 1905	183 75	.....	..	....	.....	...	11.54	11 54	5.77	212 60
June 15, 1906	142 43	.....	.....	.....	.....	.....	9 02	9 02	4.51	164 98
Totals....	$22,289.85	$ 3,462 20	.....	.....	$ 7.97	$ 24 00	$1.392 28	$1.392 28	$ 696 20	$29,264.78

TABLE NO. 92—RINGGOLD COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans Home.	University.	College.	Normal.	Total.
July 24, 1905	$ 140 73	$.	.	.....	$	.....	$ 9 33	$ 9 33	$ 4 58	$ 163 97
Aug 12, 1905	199 52	650.80	.....	.	.... .	.....	13.19	13 19	6 53	883.23
Sep. 15, 1905	2 340.22	.	....		.....	.....	25 34	25 25	12 62	2,403 43
Oct. 20, 1905	4 388.75	687 60	.....	...	34.44	.. ..	292.48	292.48	146 19	5.841 94
Nov. 21, 1905	894.14	650 00	.....	.....	....	....	59 52	59 52	29 73	1,692 91
Dec. 13, 1905	400.37	.....		.....	44 70	.. . ...	26 42	26 42	13 14	511 05
Jan. 17, 1906	221.52	.....	....		....	....	14 60	14.60	7 24	257 96
Feb. 17, 1906	333.33		...		.....	....	20 78	20.78	10 25	385.14
Mch.16, 1906	2.566 35	..	.....		....	....	37.44	37.44	18.72	2.659 95
Mch.21, 1906		660 80	.....	....	45 52	.... ..	....	....		706.32
May 2, 1906	5 133.18	664 00		...	....	.....	320 78	320.73	160 29	6,598.98
May 15, 1906	170 55		...	.....		....	10.54	10 54	5 18	196 81
June21, 1906	102.06	.	..	..	50 85	....	6 38	6 38	3 14	168 81
Totals	$16 890.72	$ 3.313.20			$ 175.51	.	$ 836 80	$ 836 66	$ 417 61	$22,470 50

TABLE NO. 93—SAC COUNTY.

Date of payment.	State.	Insane	Blind.	Deaf.	Feeble Minded.	Orphans' Home	University	College.	Normal.	Total
July 18, 1905	$ 90 63	$	.....	....	$....	$ 24 00	$ 6 03	$ 6 03	$ 3 03	$ 129 72
Sept. 5, 1905	69 84	816 00		....	35 26	24 00	4 64	4 67	2 33	956.70
Oct 7, 1906	240 08	63 75	...	.....		24.00	15 97	15 97	7 99	367.75
Oct 25, 1905	6,535 42	..	.....		23 00	24.00	415 66	415 67	210 84	7,624 58
Dec. 11, 1905	978 10	689 97	..	4 95	.....	24 00	115 08	115 08	53 55	1,980 72
Dec. 27, 1905	172.47		...	.....	.... . .	24 00	11 48	11 48	5 77	225 20
Jan 18, 1906	699 11	...		.....		24 00	2.85	2 87	2 39	731 22
Feb. 21, 1906	...	994 00	.....		48.49	24 00	15 45	15 45	7.76	1,105 15
Mch 17, 1906	194.56	.....	...	.....	..	24 00	51 65	51 65	25 85	347 71
May 5, 1906	8,635 13		.....		26 01	24 00	539 67	539 67	269 88	10,034 36
May 18, 1906	114 38	1,082 62	.....	....	... .	24.00	7 10	7.10	3 56	1,238 76
June18, 1906	4 00			....	.....	.....	7 01	7 01	3 54	21 56
Totals	$17,733 72	$ 3,646 34		$ 4 95	$ 132 76	$ 264 00	$1,192.58	$1,192.60	$ 596 49	$24,763.44

TABLE NO. 94—SCOTT COUNTY.

Date of payment.	State.	Insane	Blind.	Deaf.	Feeble Minded.	Orphans' Home	University.	College.	Normal.	Total.
July 10, 1905	$ 527.41	$	$	$	$	$	$ 35.16	$ 35 16	$ 17.58	$ 615 31
Aug. 7, 1905	290 54	....	1.14	.....	97 66	219 60	19 36	19 36	9 68	657 34
Sept.18,1905	630 76	3,753 90	....		.....	204 76	42 01	42 01	21 01	4,694 45
Oct. 19, 1905	9,380 02	....	.	....		228 97	797 17	797 17	398 58	11,601 91
Nov 20, 1905	932.47	....	....	5 16	63 12	272 40	62 16	62 16	31 09	1,428 56
Dec 22, 1905	630 41	3,666 53	..	.....	.... .	282 00	39.32	39 32	19 66	4,677 24
Jan 15, 1906	138.09				..... .	282 00	9 21	9 21	4 60	443 11
Feb 15, 1906	675.77		....	....	....		42 28	42 28	21 14	781 47
Mch 21, 1906	1,443 87	3,703 71		....	156 59	562 64	90.26	90 26	45 14	6,092 47
Apr 25, 1906	28,034 79		.....	...	.	276 00	1,919 71	1,919 71	959 85	33,110 06
May 9, 1906	811 39			4 65	99 63	264 00	50 71	50 71	25 37	1,306 46
June 23, 1906	874 80	3,654 91	....	.....	.....	.....	54 62	54 62	27 31	4,666.26
Totals	$44,370 32	14.779 05	1 14	$ 9 81	$ 417 00	$2,592 37	$3,161 97	$3,161 97	$ 1,581 01	$70,074 6

TABLE NO. 95—SHELBY COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 20, 1905	$ 277 00	$	.....	.	$.....	.....	$ 18.48	$ 18 48	$ 9 24	$ 323 20
Aug. 14, 1905	63 74	.....	.....	.....	.....	.....	4 26	4.26	2 14	74 40
Sept. 18, 1905	340.20	1,153 20	.....	.....	26.16	.....	22 69	22.69	11 35	1,576 29
Oct. 23, 1905	5,803.26	.....	.....	.....	.....	.....	380 30	380.30	190 14	6,254 00
Nov. 21, 1905	1,063.98	.....	.....	.....	.....	.....	70 93	70 93	35 46	1,241.30
Dec. 16, 1905	174.72	1,192 00	.....	.....	24 59	.....	11 65	11 65	5 82	1,420 43
Jan. 22, 1906	168.07	.....	.....	...	.....	.....	10 99	10 99	5.49	195 54
Feb. 26, 1906	278.12	.....	.....	.....	.....	.....	17 39	17 39	8 69	321 59
Mar. 17, 1906	939.15	....		.....	... .	.....	58 70	58 70	29.35	1,085 90
Apr. 23, 1906	6,690 22	1,280 00	.....	.....	57 11	. .....	442 63	442 63	221 32	9,133.91
May 2, 1906	1,022 11	.....		.	33 35	.....	63 88	63 88	31 94	1,215 16
June 25, 1906	184 34	.....	.....	....	.....	.....	11 66	11 66	5 83	213.49
Totals .	$16,504 91	$ 3,625 20			$ 141 21	....	$1,118 56	$1,113 56	$ 556.77	$23,055 21

TABLE. NO. 96—SIOUX COUNTY

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 18, 1905	$ 294 00	$.....	. .	$.....	$.....	.....	$ 19 58	$ 58	$ 9 79	$ 342.95
Sept 12, 1905	349 00		.....		. .....	.....	23.70	23.70	11 60	408 00
Oct 11, 1905	.....	2 241 20	.....	2 22	46 46	.....	....	.....	...	2 289.88
Nov 1, 1905	8,042 54	.....	.....	....	.....	.....	430.40	430 40	215.18	9 118 52
Dec 6, 1905	1,833.00	.....	.....	.	.....	.....	123.00	123 00	61 25	2 140 25
Feb, 6, 1906	854 98	.....	.....	....	.....	.....	26.00	26.00	13.26	920 24
Feb 13, 1906	.....	2,389 20	.....	...	65.13	...	.....	.....	...	2 454.33
Mch 8, 1906	1.251.30	.....	.....	....	.. ..	.....	78 00	78.00	39.00	1 446 30
Apr 18, 1906	13 903 54	.....	.....	...	.....	.....	801 40	801.40	401 69	15 908 03
June 8, 1906	482 39	.....		...	.....	.....	30 38	30.38	15 19	558 34
Total	$27 010.75	$ 4,630.40	.....	$ 2 22	$ 111.59	.	$1.532.46	$1 532 46	$ 766 96	$35 586 84

TABLE NO. 97—STORY COUNTY.

Date of payment	State.	Insane	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Total.
July 17, 1905	$ 178 50	$.....	$ 1.70	$.. ..	$ 17.17	$ 24 00	$ 11 64	$ 11.63	$ 5 81	$ 280.45
Aug. 16, 1905	226 07	1,411 58	.70	.....	. .	24 00	14 19	14 17	6 83	1,697 54
Sept. 18, 1905	231 73	....	.....	4.05	.. .	24 00	23 29	23 19	11 30	317 56
Oct. 17, 1905	8,383 74	1,381.60	.....	.....	19 77	24 00	557.41	557 15	278 40	11,202 07
Nov. 23, 1905	818 02	61 60	....	.....	.. ....	24 00	54 02	54 00	26 97	1,038 61
Dec 19, 1905	461.69	.... .	.....	.....	.....	24 00	30 00	29 93	14 78	560 40
Jan. 18, 1906	243 67	73 95	.....	.....	.....	24 00	14 31	14 29	7 15	377 37
Feb. 16, 1906	489.55	1,375 60	.....		44.64	24 00	30 97	30 97	15 36	2,011 09
Mch. 15, 1906	1,197.00	..... .	.....		.. ...	24 00	74 73	74 73	37.32	1,497 78
Apr. 21, 1906	11,335.80	1.426.50	.....	6 85	27.78	24 00	718.54	718 54	359 17	14,617 48
May 18, 1905	160 05	194 21	.....	.....	.....	.....	9.80	9 80	4 86	378 72
June 11, 1905	152.40	.....	.....	.....	.....	.....	9 43	9 43	4 69	175.95
Totals...	$23 878 22	$ 5,925 34	$ 2 40	$10 90	$ 109 36	$ 240 00	$1 548 33	$1 547 83	$ 772 64	$34 035 02

TABLE NO. 98—TAMA COUNTY.

Date of payment	State	Insane	Blind	Deaf	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 12, 1905	$ 154.56	$ 686 00	$ .90	$ 2 85	$ 13 96	$ 30 00	$ 10.16	$ 10 16	$ 5 05	$ 912 64
Aug 7 1905	124 10	.....	.....	....	.. ...	.....	8 15	8.05	4 02	144 32
Sept. 9, 1905	455 10	.....	.	.....	.....	... .	30 02	30.02	15.01	530 15
Oct 25, 1905	9,505 89	.....	....	.	... .	.....	645 12	645 12	322 52	11,118 65
Nov. 16, 1905	701 91	.. ...		....	...	..	46 56	46 56	23 28	818 31
Dec. 18, 1905	186 14	1,425 60	2 00	.....	34 81	30 00	11 35	11 35	5 67	1,706 92
Jan 17, 1906	164 66	..... .	.....	....	... .	... .	10 58	10 58	5 25	191 11
Feb. 13, 1906	1 086.54	.....	.....	....	....	.....	67 26	67 26	33 65	1,254 71
Mch. 17, 1906	1,811 63	.....	.....	.....	....	.... .	113 03	113.0	56.51	2,094 20
Apr. 27, 1906	12 738 77	716.40	12 65	.....	52 61	24 00	780 49	780 49	390 24	15,495.65
May 16, 1906	289.95	.....	..	.	....	.....	17 85	17 85	8 96	334.61
June 15, 1906	306 50	.....	.....	.....	... .	... .	19 12	19.12	9.57	354.31
Totals ..	$27,525 75	$ 2,828.00	$15 55	$ 2 85	$ 101 38	$ 84 00	$1,759 69	$1,759 69	$ 879 77	$34.956.58

TABLE NO. 99—TAYLOR COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf	Feeble Minded.	Orphans Home.	University.	College	Normal.	Total.
July 10, 1905	$ 207.19	$. . ..	.....	.....	$ . ..	.....	$ 12.22	$ 12.22	$ 6.11	$ 237.74
Aug. 11, 1905	126.44	.....	.....	....	....	.....	6.72	6.72	3.36	143.24
Sept. 14, 1905	478.01	623.00		.....	47.92	.....	29.73	29 73	14 87	1,228.26
Oct. 19, 1905	4,227.17	....	.....	.....	.	.....	252 78	252 78	126 33	4,859 06
Nov. 14, 1905	1,987.89	....	.....	.....	...	.....	132 68	132 68	66 33	2,319 58
Dec. 13, 1905	435 46	755 69	...		22.04	....	28 24	28 24	14 12	1,283 79
Jan. 10, 1906	183 27	....	.....	.....	...	...	10 98	10 98	5 49	210 72
Feb. 8, 1906	527.40	699.20	.....	.....	78.85	....	32 62	32 62	16 31	1,387 00
Mch. 7, 1906	924 71	....	....	..	....	....	57 38	57 38	28 69	1,068 16
Apr. 16, 1905	5,563.94	.....	.....	.....	... .	. ...	325 80	325 80	162 91	6,383 45
May 11, 1906	1,668.70	.....	....	..	....	.....	103 54	103 54	51 77	1,927.55
June 9, 1906	170 40	753.60	.....	.	35.55	.... ..	10 24	10 24	5.12	985 15
Totals..	$16,505.58	$ 2,836.49	.....	.....	$ 184.36	....	$1,002.93	$1,002 93	$ 501.41	$22,033.70

TABLE NO. 100—UNION COUNTY.

Date of payment	State.	Insane.	Deaf.	Feeble Minded.	Orphans' Home.	Inebriate	University.	College.	Normal.	Total.
July 10, 1905	$ 95 17	$.....	$	$ 25.75	$ 36.00	$.....	$ 6 34	$ 6.34	$ 3.17	$ 172.77
Aug. 7, 1905	190 18	1,070 80	.....	....	18 00	....	12 34	12.34	6 13	1,309 79
Sep 11, 1905	309.81	.....	.....	.....	18.00		33 72	33.72	16 85	612.10
Oct 17, 1905	4,044 27	1.156 00	6 65	21 97	18.00	.....	260 84	260 84	130 42	5.898 99
Nov. 11, 1905	1,159.01	.. ...	.....	.... . .	18.00	.....	76.54	76 54	38 25	1.368.34
Dec. 16, 1905	499.57	....	.....	.....	18 00	.....	32.76	32.76	16 38	599.47
Jan 11. 1906	127.80	.....	.....	.....	18 00	.....	8 46	8.46	4 23	166 95
Feb. 12, 1906	359 55	1,067.60	..	48 52	18 00	.....	22 64	22 64	11.30	1,550 25
Mar. 12. 1906	1.314.74	...	.....	....	18.00	...	82 26	82 26	41 13	1,538.39
Apr. 25, 1906	3.136 84	981 20	...	34 88	15 10	.....	188.45	188 45	93 93	4,638 85
May 10, 1906	2,218.17	....	.....	.....	... .	36.77	138 54	138 54	69.27	2,601.29
June 11, 1906	146 29	..... .	2 25	....	. ...	.....	9.06	9.06	4 53	171.19
Totals ..	$12 801.40	$ 4 275 60	$ 8 90	$ 131.12	$ 195 10	$36 77	$ 871.95	$ 871 95	$ 435 59	$20.628 38

TABLE NO. 101—VAN BURREN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 19, 1905	$ 93 32	$	$	$	$ 53 36		$ 5.99	$ 5 99	$ 2 90	$ 161 56
Sep. 15, 1905	233 97	400 74					15 30	15 30	7 54	672 85
Oct. 26, 1905	4,069 81	413 22		2 53	30.75		279 86	279 86	139 91	5,215 94
Nov. 10, 1905	335 01						22 19	22 19	11.09	390 48
Dec. 21, 1905	215 51						14.19	14 19	7 02	250 91
Jan. 27, 1906	91 73	453 91			50.50		6.08	6 08	3 05	619 35
Feb. 14, 1906	588 86	13.70					36.84	36 81	18.37	694.58
Mch. 24 1906	843 27	6.89					52.69	52 69	26 33	981.87
May 2, 1906	5,696 29	522 40		3 00	32 01		364 91	364.91	182 44	7,165 96
May 16, 1906	124 60						7.66	7.66	3.76	143.68
June 5, 1906	85.28						5 30	5 30	2 65	98 53
Totals..	$12 377.65	$ 1.810.86		$ 5 53	$ 174 62		$ 811 01	$ 810 98	$ 405.06	$16 395.71

TABLE NO. 102—WAPELLO COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Inebriate	University.	College.	Normal.	Total.
July 12, 1905	$ 81 61	$	$	$	$ 96 46	$	$ 5 44	$ 5 44	$ 2 73	$ 191.68
Aug. 5, 1905	52 99	1,628 31					3 54	3 54	1.77	1,690 15
Sept. 8, 1905	103 94						6.93	6 93	3 46	121 26
Oct. 13, 1905	6,797.33						472 97	472 97	236 46	7,979 73
Nov. 10, 1905	512 37	1,618 81					34 14	34.14	17.07	2,216 53
Dec. 14, 1905	283 78			12 60	43.12		18 87	18 87	9 44	386 68
Jan. 20, 1906	307.99	1,917 01	8.76		95 18		18.82	18 82	9.21	2,375.79
Feb. 13, 1306	657 36						41 21	41 21	20 60	760 38
Mar. 14, 1906	1,288 81						80 63	80 63	40 31	1,490.38
Apr. 18, 1906	8,184 30			3 55	65 38		533 26	533 26	266.64	9,586.39
May 16, 1906	234 83	2,030 30				$ 329 05	14 70	14.70	7 36	2,630 94
June 11, 1906	204.65						12 82	12.82	6.42	236.71
Totals...	$18,709 96	$ 7,194 43	$ 8 76	$16 15	$ 300.14	$ 329 05	$1,243 33	$1,243.33	$ 621 47	$29,666.62

TABLE NO. 103—WARREN COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans Home.	University	College.	Normal	Total.
July 10, 1905	$ 248 22	$	$		$		$ 16 55	$ 16 55	$ 8 28	$ 289.60
July 22, 1905		1,386.80								1,386.80
Aug. 7, 1905	142 63						9.51	9 51	4.75	166 40
Sept. 12, 1905	287 46						19.16	19 16	9.58	335 36
Oct. 20, 1905	5,753 77						383 59	383 59	191.79	6,712.74
Nov, 4, 1905		1,337.20	7.15		27 80					1,372 15
Nov. 16, 1905	747.19						49.81	49 81	24 90	871.71
Dec. 18, 1905	498 17						33 24	33 24	16.63	581.28
Jan. 18, 1906	106 27						12.29	12 13	6.00	136 69
Feb. 9 1906	677.60						42 35	42 35	21 18	783 48
Mch. 1 1906		1,319.20	10.92		35 27					1,365 39
Mch. 14, 1906	1.369.28						85 58	85 58	42.78	1,583 28
Apr. 24, 1906	7,971.91						504 57	504 57	252 28	9.233 33
May 16, 1906	522 61						32 66	32 66	16.33	604 26
June 7, 1906		1,322 40	4 46		33.04					1.359.90
June 13, 1906	222 19						12 19	12 20	6 13	255.71
Totals ...	$18 550 30	$ 5 365.60	$22 53		$ 96 11		$1,201.50	$1.201 35	$ 600 63	$27 088.02

TABLE NO. 104—WASHINGTON COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University	College.	Normal.	Total.
July 10, 1905	$ 102.09	$....	$.	.....	$	$.....	$ 6 74	$ 6 74	$ 3.36	$ 118 93
Aug. 10. 1905	131.46	1,014 72	4 90	.....	6 93	72.00	8.63	8 63	4 28	1,251.55
Sept. 7, 1905	326.87	....		.....	.....	36 00	21 68	21.67	11 06	417.28
Oct 12, 1905	7,216 50	.....	.		.....	.....	485.02	485.02	242.98	8,429 52
Nov. 11, 1905	811.92	935.21	...	.....	10.71	36 00	54.08	54 08	27.04	1,929 04
Dec. 8, 1905	131 16	....	. ...	..	.....	30 00	8.46	8.45	4 20	182.27
Jan. 11, 1906	..	.....	.....	.....	.....	30 00	.....		.....	30 00
Feb. 7, 1906	699 82	899 61	. .	.....	19 00	60.00	43 75	43 75	21.87	1,787.80
Mch 10, 1906	1,534.83	.....		.....	.. ..	30 00	95 96	95.96	47 97	1,804 72
Apr 13, 1906	10,550 41	.....	12 32	.....	22 52	30.00	659 43	659.44	329 72	12,263.84
May 7, 1906	263 14	893.20	.....	.	.....	.....	16 48	16.48	8 25	1,197 55
June 5, 1906	133 86	... ...	....		.....	.....	8.40	8 39	4 20	154 85
Totals	$21,902 06	$ 3,742 74	$17 22	.....	$ 59 16	324.00	$1,408 63	$1,408.61	$ 704.93	$29,567.35

TABLE NO. 105—WAYNE COUNTY.

Date of payment	State	Insane	Deaf	Feeble Minded	Orphans Home	Inebriate	University	College	Normal	Total
July 10, 1905	$ 134 01	$	$	$	$ 18 00	$. ...	$ 8 93	$ 8.93	$ 4.43	$ 174 30
Aug. 5, 1905	115 12	979 16	.....	....	18 00	....	7 67	7.67	3 83	1,131 46
Sept 15, 1905	282.24	... .	.....	....	18.00	..	18 82	18 82	9 41	347.29
Oct. 21 1905	7,402 89	932 35	.....	12 22	18.00	.....	361 45	361 45	180.75	9 269.11
Nov. 20, 1905	749.24	.....	.....	28 78	18 00	.....	49 84	49 83	24.92	920 61
Dec. 15, 1905	302 25	.....	..	.....	18 00	.....	20 14	20.14	10 08	370.61
Jan 8, 1906	120 84	...	.....	.....	18 00	.....	8 01	8.01	4.00	158 86
Feb 9, 1906	369 05	909 11		43 71	18 00	.....	23 03	23 03	11.52	1 397.45
Mch. 17, 1906	754 61	. ..	.....	....	18 00	....	47 20	47.20	23 59	890.60
Apr. 30, 1906	8 565.48	784 00	2 75	22 22	18 00	$36 77	412 59	412.59	206.26	10 460.66
May 9. 1906	184 46	.....	...	.....	....	.....	11 52	11.52	5 74	213 24
June 9, 1906	195.79	.....	.....	.....	.....	.....	12 24	12 24	6 12	226.39
Totals	$19,175.98	$ 3 604 62	$ 2 75	$ 106 93	$ 180 00	$36 77	$ 981 44	$ 981.43	$ 490 65	$25,560 57

TABLE NO 106—WEBSTER COUNTY.

Date of payment	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 19, 1905	$ 225 36	$ ...	.....	$	$..	.	$ 15 02	$ 15.02	$ 7.51	$ 262 91
Aug. 16, 1905	156.84	.....	...	.	..... .	.....	10 45	10 45	5 22	182 96
Sept 20, 1905	194 07	.	.....	.....	.....	.... .	26.22	26 22	13 11	259 62
Oct 20, 1905	6,441 00	2,466 00	.....	....	46.55	... .	429 40	429 40	214 70	10,027.05
Nov. 14, 1905	4,985 55	....	.....	.....	. .....	.....	332 38	332 38	166.19	5,816 50
Dec 15. 1905	388 20	.....	.....	...	...	.....	25 04	25 04	12.52	450 80
Jan 17, 1906	1,000.80	2,516 80	.....	10.02	21 49	....	66 69	66 69	33 28	3,715 77
Feb. 14, 1906	398 89	.....	.....	.....	.....	. ....	24 30	24 30	12 15	449 64
Mch 17, 1906	968.64	...	.....		.....	.....	60 54	60 54	30 27	1,119 99
Apr 24, 1906	8,089 92	.....	.....	...	.....	.....	520 00	520 00	260 00	9,389 92
May 15, 1906	4,426.90	2,612.00		.....	99.56	..... .	276 65	276 65	138 33	7,830 09
June 14, 1906	426 38	.....	.....	.....	... .	...	28 43	28 43	14 11	497.35
Totals	$27 692.55	$ 7,594 80	....	$10 02	$ 167 60	.....	$1.815.12	$1,815 12	$ 907 39	$40,002.60

TABLE NO. 107—WINNEBAGO COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf	Feeble Minded.	Inebriate	University.	College.	Normal.	Total.
July 12, 1905	$ 98 44	$	.....	$ ...	$ 13 31	$	$ 6.56	$ 6 56	$ 3 29	$ 128 16
Aug. 15, 1905	83 14	758 40	.....	....	....	....	5 55	5 54	2.77	855.40
Sept. 21, 1905	325 23	.. ..	....	....	.....	.....	21.68	21 68	10 78	379 43
Oct. 26, 1905	6,908 50	756 00	.....	.....	5 11	.. ..	179 84	179.84	89.92	8,119.21
Nov. 27, 1905	1,099 66	.....	.....	....	.. ....	.....	73.02	73 02	36 51	1,282 21
Dec 20, 1905	471.41	..	....	.	.....	.....	31 43	31 43	15.72	549 99
Jan 19, 1906	360 60	..	...	....	... .	.....	23 19	23.20	11 14	418 13
Feb. 23, 1906	179.60	803 20	.....	....	25.47	.....	11 23	11 23	5 61	1 036 34
Mch. 17, 1906	4,642 00	....	.....	.....	.	.....	28 24	28.24	14.12	4,712.60
Apr. 17, 1906	3,691 44	.....	.....	.....	8 74	.....	230 71	230 71	115 36	4,276.96
May 26, 19	197 78	886.40	.....	9 55	.....	33 39	12 37	12 37	6 18	1,158 04
Ju 12, 19	235 51	.....	.....	.....	.....	....	14.96	14 97	7.39	272 83
Totals ...	$18,293 31	$ 3,204 00	.....	$ 9 55	$ 52 63	$ 33 39	$ 638 78	$ 638 79	$ 318.85	$23,189 30

TABLE NO. 108—WINNESHIEK COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Inebriate	University.	College.	Normal.	Total.
July 6, 1905	$ 116.78	$	.....	.....	$	$	$ 6 91	$ 6.91	$ 3 46	$ 134 06
Aug. 12, 1905	.....	1,269 60	.....	.....	..	.....	.....	.....	....	1,269.60
Aug. 18, 1905	97 60	.....	.....	.....	.....	.....	6 51	6 51	3 26	113 88
Sept. 14, 1905	271 84	.....	....	...	....	.....	18.10	18 10	9 05	317 09
Oct. 10, 1905	5,253 47	.....	.....	.....	.....	.....	378.11	378 11	189 05	6,198 74
Oct. 30, 1905	..	1,204.40	.....	.....	41 01	.....	.	.....	.....	1,245 41
Nov. 11, 1905	1,144.56	.....	.....	.....	.....	. .....	76 30	76 30	38 15	1,335 31
Dec 11, 1905	209 09	.....	.....	.....	.....	.....	12 69	12 69	6.34	240 81
Jan. 6, 1906	301 35	.....	.....	..	. ...	.....	20.10	20 10	10.05	351 60
Feb. 2, 1906	.....	1,271.60	.....	.....	25 11	....	.....	.....		1,296 71
Feb. 3, 1906	986.22	.....	.....	.....	... .	.....	61.64	61 64	30 82	1,140 32
Mar. 15, 1906	2,397 68	.....	.....	.....	.. ..	.....	149.85	149.85	74 93	2,772 31
Apr. 23, 1906	7,591 19	.....	.....	...	.....	.....	501.75	501.75	250 88	8,845 57
May 4, 1906	261 80	.....	.....	.....	.. ...	..	16.37	16 37	8.19	302.73
May 4, 1906	.....	1,185.60	.....	.....	38 14	362 27	....	.....	.....	1,586 01
June 13, 1906	131 11	.....	.....	.....	.....	....	8 20	8 20	4 10	151 61
Totals ..	$18,762.69	$ 4,931 20	.....	.....	$ 104 26	$ 362.27	$1,256.53	$1,256 53	$ 628 28	$27,301.76

TABLE No. 109—WOODBURY COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total
July 17, 1905	$ 368 00	$ 3,460 40	.....	$11.75	$	...	$ 24.53	$ 24 53	$ 12 27	$ 3,901 48
Aug 16, 1905	341 46	171.60	... .	.....	.....	.....	22 77	22 77	11 38	569.98
Sept. 18, 1905	565.88	.....	.....	.....	.....	.....	37 72	37 72	18 87	660 19
Oct. 18, 1905	12,166 71	....	.....	...	.....	.....	871 06	871 06	435 52	14,344.35
Nov 17, 1905	1,113 53	... .	....	.....	.....	.....	74 24	74 24	37 11	1,299 12
Dec 18, 1905	959 89	5,538 00	...	18 31	293 44	...	59 86	59 86	29 93	6,959 29
Jan. 16, 1906	652.36	.....	...		.....	.....	43 49	43 49	21.75	761 09
Feb. 17, 1906	610 64	.....	...	.....	.....	...	38 16	38 16	19 09	706 05
Mch 16, 1906	1,591 26	.....		.....	.....	...	99.45	99.45	49.73	1,839 89
Apr. 23, 1906	17,092 49	.....	....	.....	...	.....	1,124 58	1,124.58	562 29	19,903 94
May 16, 1906	617 10	..		.....	.....	...	38.57	38 57	19.28	713 52
June 16, 1906	421 25	2,908 32	..	39 10	434 63	.	26 33	26 33	13.16	3,869.12
Totals ...	$46,500.57	$12,078 32	.	$69 16	$ 728.07	..	$2,460 76	$2,460 76	$ 1,230 38	$55,528.02

TABLE NO. 110—WORTH COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 10, 1905	$ 52.72	$.....	.....	.....	$ .40	.....	$ 3.51	$ 3.51	$ 1 77	$ 61.91
Aug. 9, 1905	89.28	712 40	.....	.....	.....	.....	5 95	5.95	2 99	816.57
Sept. 6, 1905	106.20	.....	.....	.....	.....	.....	7.08	7.08	3 54	123.90
Oct 16, 1905	3,212.74	.....	.....	.....	.65	.....	214 18	214.18	107.09	3,748.84
Nov.16, 1905	807 88	720.00	.....	.....	.....	.....	34 54	34 54	17.26	1,614 22
Dec. 9 1905	143.53	.....	.....	.....	.....	.....	9.17	9.17	4.58	166 45
Jan 15, 1906	53 00	.....	.....	.....	.....	.....	3.53	3 53	1 78	61 84
Feb. 14, 1906	253 53	760 00	.....	....	.40	.....	15 84	15.84	7.93	1,053.54
Mch. 13, 1906	1,046.43	.....	.....	.....	.....	.....	65 41	65 41	32 70	1,209 95
Apr. 17, 1906	4,523.72	.....	...		.60	.....	265 14	265 14	132 57	5,186.17
May 4, 1906	117.60	870.40	.....	.....	.....	.....	7 35	7 35	3 67	1,006.37
June 16, 1906	51.43	.....	.....	.....	.....	.....	3 22	3.22	1 61	59 48
Totals	$10,457 06	$ 3,062.80	.....	.....	$ 2 05	.....	$ 634 92	$ 634 92	$ 317.49	$15 109.24

TABLE NO. 111—WRIGHT COUNTY.

Date of payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	University.	College.	Normal.	Total.
July 18, 1905	$ 62 43	$...	.....	$.	$.....	....	$ 4.16	$ 4.16	$ 2.08	$ 72.83
Aug. 26, 1905	34 83	.....	.....	.....	10.50	.....	2.31	2.31	1.15	51.10
Sept. 9, 1906	73 74	.....		.....	.....	....	4.91	4.91	2.43	85.99
Oct 24, 1905	4,046 32	778 40	.....	1.15	....	.....	263.28	263.28	131.64	5,484.07
Nov.23, 1905	1,976 20	.....	....	.....	.. ..	.....	136.65	136.65	65.82	2,315.32
Dec 19, 1905	136 11	942 40	.....	.....	4.64	.....	4.07	4.07	4.53	1,095.82
Jan. 15, 1906	696.63	.....	.....	.....	.....	....	46.44	46.44	23.21	812.72
Feb. 12, 1906	174.15	.. ..	....		. . ..	....,....	11.60	11.60	5.80	203.15
Mch. 7, 1906	173 40	816 00	.....	.....	12 18	.....	10.83	10.83	5.41	1,028.65
Apr. 17, 1906	8,435 06	.....	.....	.....	.....	.....	520.10	520.10	260.05	9,735.31
May 22, 1906	122 91	.....	.....		....	.. ..	8.19	8.19	4.09	143.38
June 16, 1906	744 44	830 00	....	1 80	20.26	.....	46.52	46.52	23.26	1,712.80
Totals.	$16,676 22	$ 3,366.80		$ 2 95	$ 47 58	.....	$1,059.06	$1,059.06	$ 529.47	$22.741.14

TABLE No. 112.

Consolidated Statement of Receipts from Counties.

County.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Inebriate.	Total.
Adair	$ 14,130.34	$ 3 030.40	$	$	$ 172 47	$	$ 916.05	$ 916.05	$ 458.01	$	$ 19,623.32
Adams	13 178 08	2,104.65			164.61		820.07	829.07	410.17		17,497.65
Allamakee	13.277.41	2,470.40			169.49		783.85	783.85	391.52		17 876.52
Appanoose	14.659.23	5 050.33		4.30	123.16	20 02	992.03	991.88	495.68		22 396.63
Audubon	13 656.10	2 601.60		1 95	145 65		855 14	855.19	428 19	23.04	18 566.86
Benton	27,737.27	5 829.60	64.81		279.85		1 840 94	1.840.82	920.35		38,513.64
Black Hawk	30 232.49	9 393.30					2,096.13	2 096.13	1.047.89		44,865.94
Boone.	23.183.98	6.257.34		5.95	187.68	362.26	1,395.74	1,395.74	698.39		33 487.08
Bremer	16.069.15	3,265.29			75.34	521.80	970.08	970.08	485.03		22,356.77
Buchanan	16,979.59	5,435.60			92.85		1,184.69	1,184.59	591.61		25 468.98
Buena Vista	19 556.93	3,667.60			85.71	162 00	1 173.59	1,173.39	586.59		26 405.81
Butler	18,406.10	3,660.04		12.25	43.04	151.40	1,216.81	1,216.81	608.44		25,314.89
Calhoun	19,648.27	4,500.29		1.30	115.62	60.00	1,231.57	1.231.27	613.60		27,401.92
Carroll	19,736.24	4 068.33	2.45		114.01	175.74	1,366.83	1,366,83	683.38		27,513.81
Cass	20,334.28	4,312 84		1.75	440.74	72.00	1 266.00	1,265.98	633.52		28 327.11
Cedar.	22,488.36	3,032.80	.80		101.07	441 74	1,511.64	1,511.64	755.76		29,843.81
Cerro Gordo	19,994.92	2,758.72		1.10	312.13	120.00	1 361.45	1,361 45	680.79		26,590.56
Cherokee.	18 134.86	4,366.58		25.94	31.98		1 085.05	1,085.21	542.54		25,272.16
Chickasaw	13,758.44	3,338 40		1.15	61.32		896.54	896.54	448.27		19,400.66
Clarke	12,223.39	2 135.60					721.55	721.55	359.83		16,161.92
Clay.	16,358.34	2,540.00		5.05	26.94		954.23	954.23	477.06		21,315.85
Clayton	20 826.52	5,909.55		31.95	219.71	365 40	1 365 33	1,365 33	682 59		30,766 38
Clinton	29,111.05	13,698.00	53.28	32.52	358.71	309 56	2,146 66	146 66	1,073 30	25 71	48 955 45
Crawford	22,175.38	5,774.27			354.26		1 483 78	2.483.78	741 82		32,013 29
Dallas	23,207.07	4,006 59		14.93	276 24	120 00	1 490 56	1,490 56	743 77		31,349 72
Davis	12,096.30	3,405 80	4 92	34.10	27.43	420 00	778 59	1 778.58	389 33		17,935 05
Decatur	16,237 51	4,094.04			163.63		847 15	847 13	423 41		22,612 87
Delaware	16,450.10	3,350.35		7 48	34 73	36 00	1,151 28	1,151 28	575 64		22 756.86
Des Moines	20,160.48	8,342.58		14.08	517.42	67 94	1 503 15	1,503.15	751 53		32,860 33
Dickinson	12,086.53	1.033 60			62.95		597 22	597 33	298 42		14,676 05
Dubuque.	34,462 82	7 252.80	37.92	75	564.29	252 00	2 616 55	2.616 13	1 307 03	175 67	49 285.96
Emmet	12,121.38	2,038.00					663 00	663 00	331 49		15,816.87
Fayette	22,103 98	2,261.60			132.96		1 399.80	1 399 79	699 73		27 997 86
Floyd	16,016.09	4,536 00		10.25	150 13		1 061 07	1 061 07	530.54		23,365 15
Franklin.	16 922.76	2,960.00			27.58	120 00	1 066 44	1.066 44	534 40	33 39	22.731 01
Fremont	17,438.36	3 454.42		23.47	156 55	114 20	1 032 87	1 032 87	516 49	30 00	23 799 23
Greene	18.421.91	3,727 20		8.56	218.31	6 00	1 165 06	1,164 99	581 88		25 293 91
Grundy	16 900 21	2,179 20	7.09	2.90	139.52		1 106 85	1.106 85	553 46		21 996 08

Guthrie	$ 17,517.47	$ 1,932.74			$ 54.39	144 00	$ 1.112.51	$ 1 112 51	$ 556 29		$ 22,429 91
Hamilton	19,733 64	5,616.00		13.05	80.09		1.253.81	1,253 30	626 40	98.70	28,674.99
Hancock	14,507 49	1,130.40		1 30	98.25	60.00	872 38	872 37	435 27		17.977 46
Hardin	21 607.78	6 792 15	11.31	3 85	76.70	80.40	1 417.91	1,417 90	708 95		321 179.95
Harrison	20,887 21	5,133 16			342 86		1,3 2.74	1,352 74	676 39		29,745.13
Henry	15,458 71	5,132 42			47 96	1 94	1,063 08	1,069 08	531.54		23,398 73
Howard	13,597 52	5,234 19			83 93	72 00	848 61	848 62	424 31		21,109 18
Humboldt	12,808 32	3,887 20		9 09	162 01		828 94	828.94	414 47	30 97	18,969 94
Ida	13,119 91	3,718 40		5 85	128 40		843 32	843 32	421 84		19,061.04
Iowa	19,925 20	6,331 26		26 57	90 93	62 00	1,198 06	1,198 62	598 91		29,430 95
Jackson	16,302 94	3,423 20		13 40	238 59	171 64	1,119.06	1,119 06	559 53	101 13	23,048 55
Jasper	28,401 30	5,318 27	54	12 05	320 08	540 00	1,801 99	1,801 99	899 46		39,095 68
Jefferson	15,252 71	4,031 17		38 47	7 51	442.80	994 78	994 78	496 69	101 12	22,360 03
Johnson	26,102 83	6,116 00		2 00	246 90		1,722 33	1,721 72	860 46		36,772 24
Jones	19,145 83	7,820 80			224 48	420 40	1,277 73	1,277 68	638 60	36 29	30,841 80
Keokuk	20,270 55	3,693 68	20 18	10 55	189 17	62 04	1,349 17	1,347 80	673 75	36 77	27,653 66
Kossuth	25,246 21	2,331 60			59 63		1,466 98	1,466 98	733 47		31,304 87
Lee	21,641 76	16,268 48		22 52	387 71	147 55	1,599 85	1,599 85	799 90	134.42	42,602 04
Linn	39,273 16	8,142 00	62.52	15 83	432 15	160 60	2,843 11	2,843 11	1 421.43	62.80	55,256 71
Louisa	13,486 91	2,296 79			11 98	54 00	880 99	880.81	439 13		18,040 61
Lucas	11,490 45	5,006 89			145 13	60.00	754 40	754 40	377 28		18,588.50
Lyon	19,355 10	3,486 80		7.20	37 51		998 25	998 25	499 13		25.382.24
Madison	16,584 14	5,033 91		19 80	189 96	155 42	993 84	993 68	496 46	63 39	24,520.60
Mahaska	20,328 85	6,174 61			190 26	375 20	1,411 55	1,411 55	705 42		30,597 44
Marion	19,137 70	5,874 91	43 40		180 65	66.00	1,193 35	1,193 29	596 07	81 17	28,366 54
Marshall	25.235.62	2,887.20	.05	8 15	230 92	98 39	1,698.61	1,698.61	848.65		32,706 20
Mills	16,892.76	3,244.00			277.92		1,046 66	1,046 66	519.80		23,027.79
Mitchell	13,055 47	3,740.80		14.51	163.05	60 00	892.79	892.81	446.27		19,265.70
Monona	15.138.95	3,444.40			132 41		995.93	996.14	497.26	32.90	21,237.99
Monroe	13,341 31	4,935 85	7 39	12.99	60 58		827.86	827.86	413.97		20,427.81
Montgomery	16.355.13	4,788.40	10.86		337.79		1,014 44	1 014.31	507.13		24 028.06
Muscatine	21,274.84	5,326.51			223.92	240.00	1,516.06	1,503 86	750.18	30.00	30,865.37
O'Brien	19 543.50	3,121.60		5 95	112.80		1,080 96	1,080.95	540 45		25,486 21
Osceola	13.370.05	1,988 80			42.78	60 00	639 70	639.70	319.46		17 060 49
Page	22,849 87	9,268 18	14 41		365 02		1,378.78	1,378 76	687 97	36 77	35,979 76
Palo Alto	14,152 28	2,420.60	7.15		77 00		861 38	861.09	430.34		18,809 84
Plymouth	26,449.21	6,551 60		32.45	109 72		1,512.78	1,512.78	756 45	198.46	37.123 45
Pocahontas	19 080 52	2.118.40			92 34		1,064.96	1,064 96	532.28		23.953.46
Polk	62.663.10	9.234.49	25 21	63 33	1.029 45	4,130.66	4,540.75	4.540 68	2 261.73		88,489.40
Pottawattamie	43,646.38	4,871.48		28.91	413.61		2,869 21	2,869.21	1,432.46		56,131.26
Poweshiek	22.289 85	3.462.20			7.97	24.00	1,392.28	1.392.28	696.20		29,264.78
Ringgold	16.890.72	3 313.20			175.51		836 80	836 66	417.61		22 470.50
Sac	17.733 72	3.646 34		4 95	132 76	264.00	1,192 58	1 192 60	596.49		24 763 44
Scott	44.370 32	14 779.05	1.14	9 81	417 00	2 592.37	3 161 97	3,161 97	1 581 01		70,074.64
Shelby	16,504.91	3 625 20			141.21		1.113.56	1,113.56	556.77		23 058.21
Sioux	27 010.75	4 630.40		2.22	111.59		1,532 46	1.532.46	766 96		35 586 84
Story	23,878.22	5,925 34	2 40	10 90	109 36	240.00	1.548 33	1,547 83	772.64		34.085 02
Tama	27,525 75	2,828 00	15.55	2 85	101 38	84.00	1 759 69	1,759 59	879 77		34,956.58
Taylor	16,505 58	2,836 49			184 36		1,002 93	1.002 93	501 41		22 083 70
Union	13,801 40	4,275 60		8 90	131 12	195 10	871 95	871.95	435.59	36 77	20 628.38
VanBuren	12,377.65	1,810 86		5 53	174 62		811 01	810 98	405 06		16,395.71
Wapello	18,709 96	7,194.43	8.76	16.15	300.14		1,243.33	1,243 33	621.47	329 05	29,566.62

TABLE No. 112—CONTINUED.

Consolidated Statement of Receipts from Counties.

County.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	University.	College.	Normal.	Inebriate.	Total.
Warren	18,550 30	5,365 60	22 53		96 11	.....	1,201.50	1,201 35	600.63	.....	27,038.0
Washington	21,902.06	3,742.74	17 22	.....	59 16	324.00	1.408 63	1.408 61	704 93	.....	29 567 35
Wayne	19,175.98	3 604.62	...	2 75	106 93	180 00	981 44	981.43	490.65	36.77	25,560 57
Webster	27,692 55	7,594 80	.....	10 02	167.60	.....	1,815 12	1,815.12	907 39	.....	40,002.60
Winnebago	18,293 31	3 204 00	.....	9 55	52 63	.....	638 78	638 79	318 85	33.39	23,189 30
Winneshiek	18,762 69	4,931 20	.....	.....	104 26	.....	1 256 53	1,256.53	628.28	362.27	27,301 76
Woodbury	36,500 57	12,078.32	.....	69 16	728 07	.....	2,460 76	2,460 76	1 230 38	.....	55,528 02
Worth	10,457.06	3,062 80	.....	...	2 05	.....	634 92	634 02	317 49	.....	15,109.24
Wright	16 676.22	3,366 80	.....	2.95	47 58	.....	1,059.06	1,059 06	529 47	.....	22,741 14
Totals	$ 1,980,387 50	$ 464,981 04	$ 441.89	$ 765 29	$ 17 196.02	$ 15,466 57	$ 127,178 58	$ 127,161.07	$ 63,546 00	$ 2,130 95	$ 2,799,254 91

II. RECEIPTS OF TAXES FROM CORPORATIONS.

TABLE NO. 113.

SHOWING RECEIPTS OF TAXES FROM IOWA INSURANCE COMPANIES FOR THE YEAR ENDING JUNE 30, 1906.

Date of payment.	Name of Company	Headquarters.	Premiums	Rate.	Tax.
1906.					
Jan. 8	Hawkeye	Des Moines	$ 109,261.95	1	$ 1,692 61
Jan. 9	Natl Health and Accident Ass'n.	Des Moines	18 733 71	1	187.33
Jan. 9	Des Moines	Des Moines	170,174 29	1	1 701.74
Jan. 12	Merchants Life Ass'n.	Burlington	100 621 88	1	1,006 21
Jan. 16	Farmers	Cedar Rapids	118,520.55	1	1,185 21
Jan. 17	Corn Belt Mutual Hail Ins. Assn	Shenandoah	4,836.87	1	48.37
Jan. 17	Fidelity	Des Moines	15,833.54	1	158.34
Jan. 18	Equity Mutual Ins. Ass'n	Lisbon	2,433.15	1	24.33
Jan. 18	Capital	Des Moines	79,113.85	1	791 13
Jan. 18	Anchor Fire	Des Moines	80 407 03	1	804 07
Jan. 20	Mill Owners Mutual Fire	Des Moines	22,444 38	1	224.44
Jan. 22	Standard Fire	Keokuk	19,942.09	1	199.42
Jan. 22	Merchants & Bankers Fire	Des Moines	53,673.09	1	536.73
Jan. 23	Iowa Home	Dubuque	23,068 37	1	230 68
Jan. 25	Bankers Accident	Des Moines	34,497.98	1	344 98
Jan. 26	Northern Iowa Mutual Hail	Clarion	2,207.93	1	22.08
Jan. 30	Lisbon Mutual	Lisbon	8,654.98	1	86.55
Jan. 31	Des Moines Mutual Hail	Des Moines	55,691 43	1	556.91
Jan. 31	Security Fire	Davenport	51,402 84	1	514.02
Feb. 2	German American Equation Premium Life Association	Burlington	16,596.78	1	165.96
Feb 2	Atlas	Des Moines	13,131.61	1	131.32
Feb 5	Munterville Mutual Fire	Munterville	140.34	1	1.40
Feb. 5	Keokuk Mutual Fire	Keokuk	1,409.43	1	14.09
Feb. 6	Equitable Life	Des Moines	104,265.63	1	1,042.66
Feb. 6	Iowa Farmers Protective Mutual Insurance Association	Des Moines	5,889.58	1	58.90
Feb. 6	Farmers State Mutual Hail Ass'n	Estherville	29,469.69	1	294.69
Feb. 7	Bankers Life Association	Des Moines	1,541,531.94	1	15,415.32
Feb. 9	Union Mutual Hail and Lightning Insurance Association	Emmetsburg	17,681 88	1	176 81
Feb. 9	Royal Union Mutual Life	Des Moines	176,409.60	1	1,764.10
Feb. 10	State	Des Moines	90,688.92	1	906.88
Feb. 14	Commonwealth Fire	Ottumwa	16,127.71	1	161.27
Feb. 15	Central Iowa Mutual Fire Insurance Association	Fort Dodge	5,041.44	1	50.41
Feb. 16	German Mutual Ins. Ass'n	LeMars	3,669.20	1	36.69
Feb. 20	Iowa Implement Mutual Insurance Association	Nevada	9,727.07	1	97 27
Feb. 21	Town Mutual Dwelling House Insurance Association	Des Moines	7,593 49	1	75 93
Feb. 21	Grain Shippers Mutual Ins. Ass'n	Ida Grove	25,157 92	1	251 58
Feb. 21	Iowa Assessment Mutual Fire Insurance Association	DeWitt	17,755 33	1	177 55
Feb. 21	Eastern Iowa Mutual Hail Insurance Association	DeWitt	283.27	1	2 83
Feb. 23	Farm Property Mutual Ins. Ass'n	Des Moines	5,207 53	1	52.07

TABLE NO. 113—CONTINUED.

SHOWING RECEIPTS OF TAXES FROM IOWA INSURANCE COMPANIES FOR THE YEAR ENDING JUNE 30, 1906.

Date of payment.	Name of Company.	Headquarters.	Premiums	Rate.	Tax.
1906.					
Feb. 23	The Mutual Hail Storm Ins. Ass'n	Des Moines....	$ 7,383 59	1	$ 73.83
Feb. 23	Banker Mutual Casualty Co. ..	Des Moines....	1,274.03	1	12.74
Feb. 23	Register Life & Annuity	Davenport	27.723 19	1	277.23
Feb. 23	Mutual Life Ass'n of Iowa	Red Oak.....	16,554.87	1	165.54
Feb. 24	Limited Term Life Ass'n	Des Moines....	18,438.92	1	184.39
Feb. 24	Farmers Mutual Hail	Des Moines ..	14,078.17	1	140.78
Feb. 26	Home Mutual Ins Ass'n	Des Moine . .	4.084 84	1	40.84
Feb. 26	State Farmers Mutual Fire and Tornado Ass'n ..	Des Moines....	2 399 42	1	24.00
Feb. 26	Mutual Horticultural Ins Ass'n	Des Moines....	3,229.83	1	32.30
Feb. 26	Southern Ia, Mutual Ins Ass'n....	Leon	1,015.31	1	10.15
Feb 27	Century Fire....	Des Moines....	67,027.72	1	670.27
Feb. 28	Dubuque Fire and Marine	Dubuque .. .	100 161.75	1	1,001.61
Feb. 28	Great Western Accident Ass'n	Des Moines ...	45 937.00	1	459.37
Feb. 28	Mutual Fire and Tornado Ass'n	Newton	6 401.19	1	64 01
Feb. 28	Western Mutual Fire Ass'n.....	Waterloo	14,347.89	1	143.48
Feb. 28	Property Mutural Ass'n .	Waterloo	7.372.15	1	73 72
Mar. 1	Grain Grower Mutual Hail Ass'n	Des Moines....	6,238 20	1	62.38
Mar. 1	American Life	Des Moines....	61,710.11	1	617.10
Mar. 1	Iowa State (Mutual)	Keokuk.....	153,637.73	1	1,536.37
Mar 3	Ia. Plate Glass Mutual Ins Ass'n..	Ft Dodge.....	1 574.92	1	15 75
Mch. 5	Io. Mercantile Mut. Ins. Ass'n	Spencer ..	15,327 14	1	153 28
Mch. 6	Retail Merchants' Mut. Fire Ins. Ass'n	Des Moines....	4,298 54	1	42 98
Mch. 9	Iowa Hard ware Mutual Ins. Ass'n	Mason City....	9,926 93	1	99 27
Mch. 10	Guaranty Mutual Life	Davenport	19,573 27	1	195 73
Mch. 13	Central Life Assurance Soc'y of the U S.	Des Moines....	147,169 16	1	1,471.69
Mch. 16	Des Moines Life.....	Des Moines....	240,705 24	1	2,407.05
Mch. 24	Mutual Aid Society of the German Lutheran Synod of Iowa and other States ...	Waverly	13,018 80	1	130 19
Mch. 28	American Health and Accident Ass'n. ..	Creston ---- ..	6,759 82	1	67.60
Mch. 30	Pioneer Life Ass'n of America. ..	Davenport.....	2,089 81	1	20 90
Apr. 2	Endowment Accident Ass'n	Council Bluffs	2,619 50	1	26 20
Apr. 30	Northwestern Io. Mut. Hail Ass'n	Council Bluffs	470.67	1	4 70
June 11	National Life Ass'n	Des Moines...	47,060 17	1	470 60
Totals.	....	....	$ 1,189,909 15		$ 11,899 93

TABLE No. 114.

Showing Receipts of Taxes from United States Insurance Companies for the Year Ending June 30, 1906.

Date of payments.	Name of Company.	Headquarters.	Premiums	Rate	Tax.
1905					
Aug. 26.	F. E. S. Wolfe, Receiver of the Fireman's Insurance Co	Baltimore, Md...	$	2.5	$ 28 97
Nov. 18.	F. E. S. Wolfe, Receiver for the Fireman's Insurance Co.	.....	.....	..	22.13
1906					
Jan. 15	Federal Union Surety Co	Indianapolis, Ind	7,483.30	2.5	187 20
Jan. 20	New Jersey Plate Glass	Newark, N. J	4,506.15	2.5	112.65
Jan. 22	Phoenix	Hartford, Conn.	64,305.19	2.5	1,607.63
Jan. 22	Franklin Fire	Philadelphia, Pa	13,883.99	2.5	347.10
Jan. 22	American Central	St. Louis, Mo....	19,683.23	2.5	492.08
Jan. 22	Calumet	Chicago, Ill	3,044.55	2.5	76.11
Jan. 22	Agricultural	Watertown, N. Y	20,173 00	2.5	504.32
Jan. 23	Home....	New York.. ...	140 856 00	2.5	3,521.41
Jan. 24	Hartford Steam Boiler	Hartford, Conn..	22,057 24	2.5	551 43
Jan. 25	German Fire.....	Peoria, Ill	36,125 83	2.5	904.64
Jan. 25	Bankers Surety Co	Cleveland, Ohio	5,956 06	2.5	148.90
Jan. 25	Pennsylvania Fire	Philadelphia, Pa	46,691 00	2 5	1,167.27
Jan. 25	Union	.....	5,885 14	2 5	147 13
Jan. 25	Continental	New York, N. Y.	178,247 06	2.5	4,456.17
Jan. 25	Northwestern Nat'l	Milwaukee, Wis.	84,822.51	1 5	2,120 56
Jan. 25	Northwestern Nat'l.....		63,858 59	2.0	1,277 17
Jan. 26	Citizens	St Louis, Mo....	22,469 57	2.5	561.74
Jan. 26	Fidelity & Deposit ..	Baltimore, Md.	24,761.59	2 5	619.04
Jan. 26	North American Accident	Chicago, Ill	15,119 65	2.5	377 99
Jan. 26	Security..... ..	New Haven, Con.	31,114.90	2 5	777.87
Jan. 26	Lumbermans'.....	Philadelphia, Pa.	9,620 50	2 5	240.51
Jan. 27	German	Freeport, Ill.....	290,463 59	2 5	7,261 58
Jan. 27	City of New York.	New York, N. Y	358 91	2 5	8 97
Jan. 27	German Alliance.....	New York, N. Y.	18,547 36	2 5	463 68
Jan. 27	German American.....	New York, N Y.	86,354 64	2 5	2,158 86
Jan. 27	Ocean Acc't & Guarantee Co.	New York, N. Y.	21,188 22	2.5	529 71
Jan. 29	New York Plate Glass.	New York, N. Y	5,201 03	2 5	130 02
Jan. 29	Metropolitan Plate Glass & Casualty	New York, N Y	6,961 90	2 5	174 05
Jan. 29	Pelican Assurance Co ...	New York, N Y	3,908.27	2 5	97.91
Jan. 29	Travelers (Life Dep't) ..	Hartford, Conn	19,419 14	2 5	485.48
Jan. 29	Travelers (Accident & Liability Dep't)	Hartford, Conn	80,181.26	2.5	2,004 53
Jan. 29	Aetna	Hartford, Conn	92,579 78	2.5	2,314 50
Jan. 29	Allemannia Fire	Pittsburg, Pa	26,456 68	2 5	661 41
Jan 29	Equitable Fire & Marine	Providence, R. I.	6,809.13	2 5	170.23
Jan 29	Title Guarantee & Trust Co...	Scranton, Pa.	10,146.55	2 5	253 66
Jan. 29	Columbia Fire. ...	Omaha, Neb	21,524 74	2 5	538 12
Jan. 29	St. Paul Fire & Marine ...	St Paul, Minn	69 255.16	2 5	1 731 38
Jan. 30	Ins Co. of the State of Ill	Rockford, Ill.	11,470 92	2,5	286 77
Jan. 30	New Hampshire Fire.	Manchester, N.H	30,526 00	2 5	763 15
Jan. 31	Westchester Fire..... ..	New York, N Y	35,266 15	2 5	881 65
Jan. 31	National Fire.	Hartford, Conn	114.104 27	2.5	2,852.60
Jan. 31	Girard Fire & Marine.....	Philadelphia, Pa	11 478 44	2 5	286.96
Jan. 31	Mechanics	Philadelphia, Pa	10,526.94	2.5	263.17
Jan. 31	American..	Newark, N J.	84 489.24	2.5	2,112.23
Feb. 1	Germania Fire	New York, N Y	53,879 89	2 5	1,346.99
Feb. 1	Northwestern Mutual Life....	Milwaukee, Wis	1,175 001 74	2 5	29,375 04
Feb. 1	Buffalo German	Buffalo, N Y.	7 143.40	2.5	178.58
Feb. 1	Provident Life & Trust..... .	Philadelphia, Pa.	27,840.62	2 5	696.01
Feb. 1	German National....	Chicago, Ill.	34,811.59	2.5	870.36
Feb. 2	Delaware	Philadelphia, Pa.	23,558.75	2 5	588 97
Feb. 2	Reliance.....	Philadelphia, Pa.	21,825.77	2.5	545.64
Feb. 2	Queen	New York, N. Y.	41.971.05	2.5	1,049.27

TABLE No. 114—CONTINUED.

Showing Receipts of Taxes from United States Insurance Companies for the Year Ending June 30, 1906.

Date of payments.		Name of Company.	Headquarters.	Premiums	Rate.	Tax.
1906.				$		
Feb.	2	Metropolitan Life	New York, N Y	293,589.84	2 5	7,339.75
Feb.	2	Lloyds Plate Glass	New York, N Y.	7,055 26	2.5	176 38
Feb.	2	British American	New York, N Y	6,608 67	2 5	165.21
Feb.	2	Traders	Chicago, Ill	22,403 61	2.5	560.09
Feb.	2	Union Mutual Life	Portland, Me	14,518 11	2 5	362 95
Feb.	2	Mutual Benefit Life	Newark, N J	223 251 26	2	5,581 28
Feb.	2	Newark Fire	Newark, N J	7,355 62	2 5	158 89
Feb.	2	Liverpool & London Globe	New York, N. Y	3,594 87	2 5	89 87
Feb.	2	Security Mutual Life	Binghamton, NY.			
Feb.	2	Glens Falls	Glens Falls, N.Y.	4,363 56	2 5	109 09
Feb.	2	Fidelity Mutual Life.	Philadelphia, Pa.	24 972 91	2.5	624 32
Feb.	3	Aetna Life (Liability Dept)	Hartford, Conn	61,945 19	2 5	1,548 63
Feb.	3	Aetna Life	Hartford, Conn	63,796.36	2 5	1,594 91
Feb.	3	Niagara Fire	New York, N Y.	207,052 10	2 5	5,176 30
Feb.	5	Home Fire & Marine	San Francisco, Cal	25,203 62	2 5	630.09
Feb.	5	Fireman's Fund	San Francisco, Cal	6 333 93	2 5	158 34
				28,752 48	2 5	718 81
Feb.	5	Williamsburg City Fire	Brooklyn, N Y	11,264.53	2.5	281.61
Feb.	5	The Fire Ass'n of Philadelphia	Philadelphia, Pa.	52,908.22	2 5	1,322 70
Feb.	5	United States Life	New York, N Y.	14,164.27	2 5	354 11
Feb.	5	National Union Fire	Pittsburg, Pa	.....	2 5	580.89
Feb.	5	Spring Garden	Allegheny, Pa.	23,321 62	2.5	583 04
Feb.	5	National	Allegheny, Pa.	2,270.50	2 5	56 76
Feb	6	Ins Co. of North America	Philadelphia.	75,353 07	2 5	1 883 82
Feb.	6	Detroit Fire & Marine	Detroit, Mich.	6 099.38	2 5	182 98
Feb	6	Hanover Fire.	New York, N. Y	47,683.88	2 5	1 192.09
Feb	6	Eagle Fire	New York, N. Y	4,374 15	2.5	109 35
Feb	7	Continental Casualty Co	Hammond, Ind.	58,988.25	2.5	1,474.71
Feb.	7	Northwestern Fire and Marine	Grand Forks, N.D	11 376.15	2.5	284.40
Feb.	8	Connecticut Fire	Hartford, Conn.	44 153.00	2 5	1,103.82
Feb.	8	Providence Washington	Providence, R. I	28 124 68	2 5	703 12
Feb	8	Assurance Co. of America	New York, N. Y.	5 184.22	2 5	129 60
Feb	8	Rochest r German	Rochester	21,839.90	2.5	546 00
Feb.	8	Empire State Surety Co	Brooklyn	1.083.82	2 5	27 09
Feb.	8	Mercantile Fire and Marine	Boston, Mass	8.160.88	2 5	204.02
Feb.	8	American Bonding Co	Baltimore, Md.	13,894.74	2 5	347.37
Feb.	8	Queen City Fire	Sioux Fall, S. D	8.653.74	2 5	206 34
Feb.	9	Casualty Co	New York, N. Y	2 208.51	2 5	55.21
Feb.	9	New Amsterdam Casualty Co.	New York, N Y.	892.43	2 5	22.31
Feb.	9	The German Life	New York, N Y	57.072.11	2 5	1 426.80
Feb.	9	Springfield Fire and Marine	Springfield, Mass.	116.374.81	2 5	2,909.37
Feb.	9	Hartford Fire	Hartford, Conn	201 376.95	2 5	5,034.42
Feb.	9	Phenix	New York, N. Y	88 993.11	2 5	2.224.83
Feb.	9	Penn Mutual Life	Philadelphia Pa	353 070.98	2 5	8 826.77
Feb.	9	American Fire	Philadelphia, Pa	52 823.97	2 5	1 320 60
Feb.	9	Guarantee Co. of N. A.	Montreal, Canada	275 14	2 5	6.88
Feb	10	London and Lancashire Fire	New York, N. Y	21,774.68	2 5	544.36
Feb	10	Home Life	New York, N Y	16,884.03	2 5	422 10
Feb	10	Federal	New York, N Y		2 5	138 53
Feb	10	Orient	Hartford, Conn	17,059.49	2 5	426 48
Feb	10	German Fire	Pittsburg, Pa	7,834 20	2 5	195 85
Feb	10	Prudential	Newark, N J	229,269 72	2 5	5,731 74
Feb	12	Manhatten Life	New York, N Y.	23,238 70	2 5	580 97
Feb	12	Washington Life	New York, N. Y	34,127 34	2 5	853 18
Feb	12	United States Casualty Co	New York, N Y.	3,098.25	2 5	77 46
Feb	13	Aetna Indemnity Company	Hartford, Conn	13,245 79	2.5	231 14
Feb	14	Pacific Mut Life (Life Dept)	San Francisco, Cal	39,965 92	2 5	999 15
Feb	14	Pacific Mutual Life (Accident Dept.)	San Francisco, Cal	23,485 97	2 5	587 15
Feb	15	National Life	Montpelier, Vt	56,279 90	2 5	1,407 00
Feb	15	Scandia Life	Chicago, Ill	9,722 60	2 5	243 06
Feb	15	American	Boston, Mass.	7,370 38	2 5	184 26
Feb	15	Phoenix Mutual Life	Hartford, Conn	43,533 74	2 5	1,088 34
Feb	15	U. S. Health and Accident	Saginaw, Mich	14,653.35	2.5	366 33

TABLE No. 114—CONTINUED.

Showing Receipts of Taxes from United States Insurance Companies for the Year Ending June 30, 1906.

Date of payments.	Name of Company.	Headquarters.	Premiums	Rate.	Tax.
1906.			$		$
Feb. 16	American Credit Indemnity Company	New York, N. Y	5,740.00	2.5	143 50
Feb. 16	Bankers Life	Lincoln, Neb	27,809 01	2 5	695 22
Feb. 17	Preferred Accident	New York, N Y.	28,708.00	2 5	717.70
Feb. 17	Union Mutual Benefit & Life Association	Denver, Col	414.50	2.5	8.30
Feb. 17	Michigan Mut. Life	Detroit, Mich	75 052.30	2.5	1,876.30
Feb. 17	Queen City Fire	Sioux Falls, S D.	11 382.71	2.5	78.24
Feb. 19	Anchor Fire	Cincinnati, Ohio	3,362.69	2 5	84.07
Feb. 19	Farmers Fire	York Pa	22,17 40	2.5	554 26
Feb. 19	Fidelity & Casualty Co	New York, N. Y.	15.394.57	2.5	384.86
Feb. 20	Hartford Life	Hartford. Conn	29 084.94	2 5	727 12
Feb. 20	Firemans	Newark. N J	15 039 01	2.5	375.97
Feb. 21	Union Central Life	Cincinnati Ohio	138 204.74	2 5	3.455 13
Feb. 23	Bankers Reserve Life	Omaha Neb	1 948.43	2 5	48.71
Feb. 24	Security Fire	Baltimore. Md	5,894 15	2.5	147 35
Feb. 24	Security Trust & Life	Phila Pa	8 955 52	2 5	223 88
Feb 26	U. S. Fidelity & Guaranty Co	Baltimore Md	50 909.09	2 5	1,272.72
Feb 26	Standard Life & Accident	Detroit Mich	26 810 78	2.5	670.27
Mch 1	Chicago Life	Chicago Ill.	489.51	2 5	12.24
Mch. 2	Mutual Life	New York N. Y	764 862 55	2.5	19 121 56
Mch. 2	Nat'l Life	Chicago Ill.	238 579 61	2 5	5 964.49
Mch 2	Columbia Nat'l Life	Boston. Mass	320.58	2.5	8 01
Mch. 3	Nat'l Surety	New York. N. Y	8 512 96	2 5	212.82
Mch. 3	Providence Savings Life Assurance Society		34.885 07	2 5	872 13
Mch. 7	North German Fire		13 179 50	2.5	329 49
Mar 9	Connecticut Mutual Life	Hartford. Conn	104,160.18	2 5	2 604 00
Mar. 10	American Surety Co. of N Y	New York, N. Y	11,272 52	2 5	281 81
Mar. 10	Equitable Life Assurance Society of the U S	New York, N Y.	421,699 85	2 5	10,542 50
Mar. 10	Maryland Casualty Co.	Baltimore Md	11,210 15	2 5	280.25
Mar. 12	Milwaukee Fire.	Milwaukee, Wis.	12,954 85 9,339 12	2 5 2	510.65
Mar. 12	Concordia Fire	Milwaukee, Wis.	61,264 63 42 115 99	2 5 2	2,373 93
Mar. 12	The Minnesota Mutual Life	St. Paul, Minn	6 985 40	2 5	174 63
Mar. 14	Milwaukee Mechanics.	Milwaukee, Wis.	57,843.25 77,279 56	2 2 5	3,088.85
Mar. 22	Illinois Life.	Chicago, Ill	17,526 70	2 5	438 16
Mar. 28	Northwestern National Life	Min'eapol's, Minn	226,915 77	2 5	5,672 89
Apr. 19	New York Life	New York, N. Y.	1,036,955.72	2 5	25,923 89
	Total		$9 763 486 98		$243.775 41

TABLE No. 115.

Showing Receipts of Taxes from Foreign Insurance Companies for Year ending June 30, 1906.

Date of Payment.	Name of Company.	Headpuarters.	Branch Agency.	Premiums.	Rate.	Tax.
1906.						
January 26.	Scottish Union & Nat'l	Edinburg, Scotland	Hartford, Conn.	$	2½	$ 462 62
January 29.	State Fire	London, England	New York, N. Y.	1,334.52	2.5	33 36
January 29.	Norwich Union Fire	London, England	New York, N. Y	23 663 88	2 5	591 59
January 30.	Atlas Assurance Co	London, Engl nd	New York, N. Y	10,828 07	2 5	270 70
January 30.	London Assurance Co	London, England	New York, N Y	21,909 91	2 5	547 75
January 31	Palatine	London, England	New York, N. Y	12,497 86	2.5	312 44
January 31.	Commercial Union Ass'n.	London, England	New York, N. Y	29,951 74	2 5	748 79
February 1	Liverpool & London & Globe	London, England	New York, N. Y	88,243 47	2 5	2,206 09
February 1	Northern Assurance Co	London, England	New York, N Y	35.156 20	2 5	878 90
February 2	Prussian Nat'l.	Stettin, Germany	Chicago, Ill	17,116 26	2.5	427 90
February 2	Hamburg-Bremen Fire	Stettin, Germany	New York, N. Y	16,979 89	2 5	424.49
February 2	Aachen & Munich Fire	Aix-la-Chappelle, Gery.	New York, N Y	19,384 35	2 5	484 61
February 2	Royal	Liverpool, England	New York, N. Y	42,167 61	2 5	1,054.19
February 3	Phoenix Assurance Co	Liverpool, England	New York, N Y	21,601.41	2 5	540 04
February 5	London Guarantee & Accident Co	Liverpool, England	Chicago, Ill	34,065 02	2 5	851 62
February 5	Svea Fire & Life	London, England	New York, N. Y	7,491 00	2 5	187 27
February 5	Law Union & Crown	London, England	New York, N Y	2,305 42	2 5	57 63
Eebruary 5	Union Assurance Society	London, England	New York, N. Y	5,655 42	2 5	141 38
February	North British & Mercantile	London, England.	New York N Y	67,974.52	2.5	1,699 36
February 9	Employers Liability Ins. Corp.	London, England	Boston, Mass.	7 352 88	2 5	183.82
February10	Transatlantic Fire	Hamburg, Germany	Chicago, Ill	2,118 98	2 5	52 97
February12	Sun Insurance Office	London, England	New York, N. Y	24,614.23	2 5	615 35
Febru ry16	British American Assurance Co.	Toronto, Canada	New York, N Y	25,134.61	2.5	628 36
February16	Western Assurance Co	Toronto, Canada	New York, N Y	33,771 96	2 5	844 30
Total				$ 551,319 21		$14,245 53

TABLE No. 116.

Showing Summary of Receipts of Taxes from Insurance Companies.

Class of Companies.	Premiums.	Taxes.
Iowa Companies	$ 4,188,908 15	$ 41,888 93
United States Companies	9,763,486.98	243,775.41
Foreign Companies	551,319 21	14,245 53
Total	$ 14,503,714.34	$ 299,909.87

TABLE NO. 117.

Collections of Interest on Average Daily Deposits in Banks, by Months.

Month Collected.	Average Deposit.	Interest Collected
1905.		
July	$ 1,502,983.92	$ 2,470.65
August	1,259,757 80	2,139.86
September	1,035,600.17	1,759.02
October	818,276.59	1,340.61
November	819,549.11	1,392.09
December	1,098,220.91	1,805.29
1906.		
January	935,971.88	1,588.15
February	746,672.05	1,268.26
March	702,816.98	1,079.28
April	641,833.15	1,067.46
May	756,071 84	1,242 82
June	1,320,714.45	2,243.38
Total	$ 11,638,468.85	$ 19,416.87
Average per month	$ 969,872.40	$ 1,618.07

III. RECEIPTS OF FEES FROM STATE OFFICERS AND STATE BOARDS.

TABLE NO. 118.

Showing Receipt of Fees from State Auditor for Year Ending June 30, 1906.

Month Collected.	Statement.	Agents.	General certificates.	General agents.	Publication certificates.	Miscellaneous items.	Examination fees.	Paid State Treasurer.	
								Amount	Date.
June 1905	$ 155 00	$ 1 359 00	$ 6 00	.....	$ 73 00	$ 114 50	$ 354 74	$ 2 062 24	July 17, 1905
July 1905	10 00	1,034 50	.....	.....	1 00	208 50	100 65	1,354.65	Aug. 16, 1905
Aug. 1905	45 00	948.50	2.00	.....	.....	50 00	401.82	1,447 32	Sept. 15, 1905
Sept. 1905	90.00	795.00	4.00	4.00	8.00	156.00	193.90	1,250 90	Oct. 16, 1905
Oct. 1905	10 00	879 50	.....	.....	.....	175 00	794 23	1.858 73	Nov. 16, 1905
Nov. 1905	10.00	700.00	.....	.....	.....	50.20	81.48	841.68	Dec. 16, 1905
Dec 1905	45 00	537.50	2.00	.....	72.00	147.50	.....	804 00	Jan 16, 1906
Jan 1906	10.00	378 00	.....	.....	1 00	208.30	.....	597.30	Feb. 15, 1906
Feb. 1906	25.00	283 50	.....	.....	.....	320.50	851.74	1,480 74	Mch 16, 1906
Mch. 1906	3,247.50	32,989.00	376.50	244.00	1,732.00	677.50	510.20	39,776.70	Apr. 16, 1906
April 1906	2,262.50	4,001.06	93 00	22.50	19.50	38 00	273.14	6,709.64	May 15, 1906
May 1906	50.00	1,497.00	12.00	.....	4.00	203.50	1,285.30	3,051.80	June 16, 1906
Total	$5,960.00	$45,402.56	$495.50	$270.50	$1,910.50	$2,349.50	$4,847.20	$61,235.70	

TABLE NO. 119.

Receipts from State Auditor—Examination of Banks.

Month of	Paid State Treasurer.	
	Amount.	Date.
June 1905	$ 45.00	July. 17, 1905
July 1905	245.00	August, 16, 1905
August 1905	70.00	September, 14, 1905
September 1905	15.00	October, 16, 1905
October 1905	275.00	November, 16, 1905
November 1905	45.00	December, 16, 1905
December 1905	85.00	January. 16, 1906
January 1906	10,170.00	February, 16, 1906
February 1906	525.00	March, 16, 1906
March 1906	820.00	April. 16, 1906
April 1906	215.00	May, 15, 1906
May 1906	135.00	June, 16, 1906
Total	$ 12,645.00	

TABLE NO. 120.

Receipts from State Auditor—Collected from Building and Loan Association.

For Month of	Filing annual statements.	Examination of Building and Loan Associations.	Filing Annual Statements.	
			Amt.	Date Paid.
January 1906	255 00	403 45	$ 658.45	February. 16, 1906
February 1906	80.00	189.47	269.47	March 16, 1906
April 1906	5.00	18 46	23.46	May, 15, 1906
Total			$ 951 38	

TABLE NO. 121.

Receipts from Clerk of Supreme Court.

For Month of	Paid State Treasurer.	
	Amount	Date.
July, 1905	$ 225.25	August 1, 1905.
August, 1905	427.00	September 2, 1905.
September 1905	270 50	October 3, 1905.
October, 1905	191 00	November 1, 1905.
November, 1906	204.25	December 1, 1905.
December, 1905	460.35	January 2, 1906.
January, 1906	223.00	February 2, 1906.
February, 1906	163.75	March 1, 1906.
March, 1906	270.25	April 3, 1906.
April	309.75	May 3, 1906.
May	179.00	June 2, 1906.
Total	$ 2,924.10	

TABLE NO. 122.

Receipts from Dairy Commissioner.

For Month of	Paid State Treasurer. Amount.	Date.
June, 1905	$ 3.00	July 10, 1905.
July, 1905	461.00	August 9, 1905.
August, 1905	148.00	September 14, 1905.
September, 1905	10.00	October 16, 1905.
October, 1905	121.00	November 15, 1905.
November, 1905	44.00	December 12, 1905.
December, 1905	20.00	January 16, 1906.
January, 1906	20.00	February 12, 1906.
February, 1906	23.00	March 14, 1906.
March, 1906	12.00	April 11, 1906.
April, 1906	10.00	May 5, 1906.
May, 1906	17.00	June 18, 1906.
Total	$ 889.00	

TABLE NO. 123.

Receipts of Fees from State Entomologist.

For Month of.	Paid State Treasurer. Amount	Date.
July, 1905	$ 182.00	August 1, 1905.
August, 1905	218 50	September 12, 1905.
September, 1905	158.00	October 12, 1905.
October and November, 1905	220 00	December 16, 1905.
December, 1905 and January and February, 1906	5.00	March 16, 1906.
March, 1906	15 00	April 9, 1906.
April, 1906	20.00	May 5, 1906.
Total	$ 818.50	

TABLE NO. 124.

Receipts of Fees from Superintendent of Public Instruction.

	Paid State Treasurer. Amount.	Date.
From July 1, 1905 to October 1905	$ 1,791.50	October 16, 1905.
October, 1905	33.00	November 13, 1905.
Total	$ 1,824.50	

TABLE NO. 125.

Receipts of Fees from Secretary of State.

For Month of	Filing and recording articles.	Filing and recording amendments	Certified copies.	Certified copies land office.	Certificates.	Notarial commissions.	Trade marks.	Rendition warrants.	Commissioner for Iowa	Miscellaneous.	Oil Inspect'n.	Motor vehicles.	Paid State Treasurer.	
													Total.	Date.
June, 1905	$ 6,703 40	$14,315.95	$ 70.20	$ 11.50	$ 57 00	$ 145 00	$ 1 00	$ 2.00	$.....	$.....	$ 3,280.98	$ 135 00	$ 24,722 03	July 3, 1905.
July, 1905	3,764 20	6,052.00	18.70	19 00	29 00	190 00	2 00	13 00	.....	2.50	4,371.54	127 00	14,588 94	August 7, 1905.
August, 1905	4,632.00	271 80	14 55	12 00	36 00	155 00	2.00	8 50	.....		3,567.14	154 00	8,852 99	September 5, 1905.
September, 1905	2,849 75	172 95	26.60	6.50	41.00	215 00	2.00	.....	5 00	1 00	3,683.54	105 00	7,108.34	October 19, 1905.
October, 1905	2,498 60	62 20	22.40	24.00	40 00	205.00	7 00	11 00	.....	..	4,914 41	75 00	7,859 61	November 4, 1905
November, 1905	5,028 00	348.80	61 50	19 50	63 00	190.00	2 00	.....			4,391 36	42.00	10,146.16	December 4, 1905.
December, 1905	5,577 75	1,374 95	25 25	39 00	35 00	155.00	1 00	4 00	5.00	3.50	5,874 32	13 00	13,107 77	January 2, 1906.
January, 1906	6,286 90	995 90	45.65	33.50	72 00	140.00	10 00	6 00	.....	.....	5,597.76	9.00	13,196 71	February 2, 1906.
February, 1906	7,237.35	1,448 05	38 55	38 50	65 00	80.00	4 00	6.00	1.50	.....	4,389.86	25 00	13,333 81	March 3, 1906.
March, 1906	7,093 85	2,556 65	43 55	44.40	96 00	90.00	5.00	2 00	5 00	8 40	4,282 14	45 00	14,271.99	April 4, 1906.
April, 1906	4,932 55	1,276 30	29.25	27.00	59 00	35 00	2.00	.....	.....	4.00	4,136 96	118 00	10,620.06	May 5, 1906
May, 1906	4,123 35	1,711.00	36.20	28.50	66.00	5 00	3 00	...	.	.50	3,706.32	184.00	9,863.87	June 7, 1906.
Total	$60,727.70	$30,586 55	$432.40	$303.40	$659.00	$1,605.00	$41 00	$52 50	$16.50	$19 90	$52,196 33	$1,032.00	$147,672 28	

TABLE NO. 126.

Receipts of Fees from Pharmacy Commission.

For Month of	Licenses.	Changes of location.	Delinquent renewals.	Duplicate certificates.	Examinations	Graduates.	Certificate of percentage.	Renewals.	Paid State Treasurer. Amount.	Paid State Treasurer. Date.
June, 1905	$ 3,100.00	$ 11.50	$ 16.00	$ ..	$165.00	$ 82 00	$....	$...	$ 3,374.50	July 19, 1905
July, 1905	1,800.00	15.50	33.00	2.00	120.00	56 00	....	....	2,026.50	Aug. 16, 1905
Aug., 1905	1,400.00	15.00	18.00	2.00	80.00	68 00	2 00	.....	1,585.00	Sept. 22, 1905
Sept., 1905	2,300.00	15.50	8.00			..		....	2,323.50	Oct. 20, 1905
Oct., 1905	1,900.00	15.00	5.00	3.00	125.00	86 00		... ...	2,134.00	Nov. 25, 1905
Nov., 1905	1,600.00	15.00	3.00	2.00	..		2 00	. .....	1,622.00	Dec. 21, 1905
Dec., 1905	1,600 00	9.50	2.00	2.00	130.00	48 00	.	....	1,791.50	Jan. 24, 1906
Jan., 1906	2,300.00	14.50	10.00	3.00	.....		....	....	2,327.50	Feb. 21, 1906
Feb., 1906	2,500.00	13.50	3.00	2.00	245.00	42 00	..	... .	2,805.50	Apr. 2, 1906
Mar., 1906	2,300.00	48.50	7.00	.....	.....	.. .	2 00	.....	2,357.50	Apr. 25, 1906
April, 1906	3,900.00	11.00	11.00	3.00	120.00	54.00		4,179.00	8,278.00	May 25, 1906
May, 1906	4,000.00	9.00	27.00	.....	.....	8 00	2 00	.....	4,046.00	June 25, 1906
Total..	$28,700.00	$193.50	$143.00	$19.00	$985.00	$444 00	$8 00	$4,179.00	$34,671.50	

TABLE NO. 127.

Receipts of Fees From State Board of Medical Examiners.

Date.	By Whom Paid.	Amount.
July 7, 1905....	J. F. Kennedy, Secretary	$ 1,510.00
August 2, 1905.	" "	355.00
September 22, 1905 . .	" "	400 00
October 7, 1905	" "	270.00
November 2, 1905.....	" "	810 00
December 2, 1905.....	" "	90 00
January 6, 1906 .	" "	160 00
January 24, 1906.	" "	360 00
April 20, 1906	" "	735 00
May 12, 1906	" "	580 00
June 18, 1906.....	" "	860 00
June 27, 1906	" "	340.00
Total------	....	$ 6,470 00

TABLE NO. 128.

Receipts of Fees from State Board of Health.

Date.	By Whom Paid.	Amount.
July 7, 1905.....	J. F. Kennedy, Secretary.....	$ 39.00
August 2, 1905	" "	115.00
September 13, 1905. ..	" "	10.00
October 7, 1905	" "	3.00
November 2, 1905....	" "	6.00
December 2, 1905.	" "	30 00
January 6, 1906	" "	124.00
February 3, 1906	" "	633.00
March 7, 1906.....	" "	55.00
April 10, 1906.....	" "	139.00
Total.....	....	$ 1,164 00

TABLE NO. 129.

Receipts of Fees from State Board of Dental Examiners.

Date.	By Whom Paid.	Amount.
July 10, 1905	E. D. Brower, Secretary and Treasurer	$ 967.00
August 10, 1905	" " " "	40.00
September 15, 1905	" " " "	25.00
November 6, 1905	" " " "	60.00
December 8, 1905	" " " "	80.00
January 15, 1906	" " " "	180.00
February 15, 1906	" " " "	40 00
March 10, 1906	" " " "	2.00
May 12, 1906	" " " "	27.00
June 18, 1906	" " " "	22.00
Total		$ 1,443.00

TABLE NO. 130.

Receipt of Fees from Mine Inspectors Board of Examiners.

D. C. Phillips, Treasurer.
Joe W. Barker, Treasurer.

Date Paid.	Account.	Amount.
August 10, 1905	Registration and Certificate Fees	$ 80 00
October 19, 1905.	" " " "	52 00
November 18, 1905	" " " "	58 00
January 27, 1906.	" " " "	42 00
June 27, 1906	" " " "	82.00
Total		$ 314 00

TABLE NO. 131.

Receipt of Fees from State Board of Veterinary Medical Examiners.

Date.	By Whom Paid.	Amount.
July 5, 1905	H. E. Talbot, Secretary	$ 427.00
August 8, 1905	" "	37 00
September 15, 1905	" "	303 00
October 9, 1905	" "	21.00
November 6, 1905	" "	7.00
December 4, 1905	" "	4 00
January 8, 1906	" "	30 00
March 8, 1906	" "	52.00
April 9, 1906	" "	4 00
May 8, 1906	" "	32 00
June 12, 1906	" "	168.00
Total		$ 1,085 00

TABLE NO. 132.

Receipt of Tax from Freight Line and Equipment Companies.

Date.		Name of Company.	Headquarters.	Rate-Mills.	Paid State Treasurer. Amt. Paid.
1905					
July	27	The Cudahy Packing Co.	Omaha, Neb	40	$ 278.00
July	27	Consumers Ice Co	Sioux City, Ia	40	40 00
July	28	Wm. F. Jobbins	Aurora, Ill	40	1.00
July	28	Streets Western Stable Car Line	Chicago, Ill	40	132.00
July	28	Cudahy Milwaukee Refrigerator Line.	Milwaukee, Wis	40	16.50
July	28	Booths Refrigerator Line	Chicago, Ill	40	2.00
July	28	Live Poultry Transportation Co.	Chicago, Ill	40	90.00
July	28	Carl S. Schwartz	St. Louis, Mo	40	40.00
July	31	Titusville Oil Works	Titusville, Pa	40	5.00
July	31	General Chemical Co	New York, N. Y	40	10.00
July	31	National Car Co	St. Albans, Vt	40	37.50
July	31	State Line Refrigerator Car Co. Lemp. series	St. Louis, Mo	40	8.00
July	31	The American Cotton Oil Co	New York, N. Y	40	12.00
July	31	Merchants Despatch Transportation Co.	New York, N. Y	40	206.14
Aug.	2	St. Charles Refrigerator Despatch	DeKalb, Ill	40	100.00
Aug.	3	Mather Stock Car Co	Chicago, Ill	40	40.00
Aug.	3	Penn Refining Co	Oil City, Pa	40	20.00
Aug.	4	Union Tank Line Co	New York, N. Y	40	444.00
Aug.	5	Nelson, Morris & Co	Chicago, Ill	40	100.00
Aug.	14	Jacob Dold Packing Co	Kansas City, Mo	40	25.00
Aug.	19	Germania Refining Co.	Oil City, Pa	40	14.00
Sept.	22	American Fast Freight Line Co	Chicago, Ill	40	90.00
1906.					
Jan.	12	Sante Fe Refrigerator Despatch Co	Topeka, Kans	40	325.00
Jan.	20	Cudahy Packing Co	S. Omaha, Neb	40	412.00
Jan.	24	National Car Line	Chicago, Ill	40	50.00
Jan.	24	Provision Dealers Despatch	Chicago, Ill	40	48.00
Jan.	24	Cudahy Milwaukee Refrigerator Line	Milwaukee, Wis	40	12.00
Jan.	24	Mather Stock Car Co.	Chicago, Ill	40	27.48
Jan.	25	National Car Line	St. Albans, Vt	40	22.00
Jan.	25	Union Tank Line Co	New York, N. Y	40	668.00
Jan.	25	Streets Western Stable Car Line	Chicago, Ill	40	126.00
Jan.	26	St. Louis Refrigerator Co	St. Louis, Mo	40	81.00
Jan.	26	The American Cotton Oil Co	New York, N. Y	40	12.00
Jan.	26	A. Booth & Co	Chicago, Ill	40	58.00
Jan.	27	Chg., N. Y. & Boston Refrigerator Co.,	Chicago, Ill	40	60 00
Jan.	27	Republic Oil Co	Cleveland, Ohio	40	48.00
Jan.	29	Swift Refrigerator Transportation Co	Chicago, Ill	40	850.00
Jan.	29	Wm. F. Jobbins	Aurora, Ill	40	4.00
Jan.	31	Jacob Dold Packing Co	Kansas City, Mo	40	16.00
Feb.	2	Live Poultry Transportation Co	Chicago, Ill	40	90.00
Feb.	2	Libby, McNeill & Libby	Chicago, Ill	40	9.00
Feb.	2	Titusville Oil Works	Titusville, Pa.	40	12.00
Feb.	5	Armour Car Line	Chicago, Ill	40	1,446.00
Feb.	5	General Chemical Co	New York, N. Y	40	13.44
Feb.	5	Merchants Despatch & Transportation Co.	New York, N. Y	40	223.00
Feb.	7	Cold Blast Transportation Co	Chicago, Ill	40	42.00
Feb.	10	F. J. Lewis Manufacturing Co	Rock Island, Ill	40	6.00
Feb.	12	Penn Refining Co. Ltd	Oil City, Pa	40	12.00
Feb.	14	Continental Fruit Express	Los Angeles, Cal	40	210.00
Feb.	28	M Rumley Co	La Porte, Ind.	40	3.25
Mch.	3	Germania Refining Co	Oil City, Pa	40	14.00
Mch.	3	Union Refrigerator Transit Co. of Wis	Milwaukee, Wis	40	250.00
Mch.	10	American Refrigerator Transit Co	St. Louis, Mo	40	45.00
Mch.	12	St. Louis Refrigerator Car Co	St. Louis, Mo	40	24.00
April	11	Arms Palace Horse Car Co	Chicago, Ill	40	6.00
May	1	American Fast Freight Line	Chicago, Ill	40	60.00
		Total			$6 996.31

TABLE NO. 133.

Showing Receipt of Fees Paid by Itinerant Physicians for State License.

Date Paid.	Name.	Address.	Am't.
J'ly 24,1905	John B. Findley	Des Moines, Iowa	$ 250.00
J'ly 24,1905	Frederick G. Sparling	Omaha, Neb	250 00
J'ly 28,1905	Ira W. Bouldin	Waterloo, Iowa	250 00
Aug. 9,1905	W. E. Shallenberger	Chicago, Ill.	250.00
Aug. 9,1904	Wilbert Shallenberger	Chicago, Ill	250 00
Nov. 4,1905	Andrew H. Weber	Des Moines, Iowa	250 00
Jan.20,1906	A. A. Potterf	Kansas City	250.00
Jan.20,1906	O. A. Young	Des Moines, Iowa	250 00
Jan.20,1906	J. H. Waldron	Des Moines, Iowa	250 00
Jan.22,1906	Edward T. Twining	Council Bluffs, Ia.	250.00
Total.			$2,500.00

TABLE NO. 134.

Showing Receipts from the United States Government in Aid of the Soldiers' Home

Date.	Amount.
September 27, 1905	$ 4,436.68
October 31 1905	15,350.00
January 20 1906	17.527.87
March 19, 1906	10,352.16
May 7, 1906	18,975.00
Total	$ 66.641.71

TABLE NO. 135.

Showing Receipts of Revenue from Miscellaneous Sources

Date.	By Whom Paid.	Reference	Amount.
1905 July 8.	T E McCurdy, custodian	Sales	$ 144.95
July 8...	A H. Davison, secretary executive council	Rebate on mileage dairy department	39.00
July 8.	A H Davison, secretary executive council	Rebate on mileage state architect	19.50
July 8 .	A. H Davison, secretary executive council	Rebate on mileage, labor committee	39 00
July 8...	A H. Davison, secretary executive council	Rebate on mileage, bank examiners	19 50
July 31..	F. S. Treat, secretary board control	Refund, St Louis property	1.00
Sept 5	B F. Carroll, auditor	Refund on account of duplicate bills on supreme court contingent fund	14.80
Sept. 9	W. H Thrift, adjutant general	Refund, national guard appropriation	396 40
Sept 18.	A H. Davison, secretary executive council	Refund, credit oil inspectors fund	66.38
Sept. 18.	A. H. Davison, secretary executive council	Refund, credit oil inspectors fund	32.18
Sept. 20.	F. S Treat, secretary board of control	Sale of andiron at St. Louis exposition.	2 00
Sept. 20.	A H Davison, secretary executive council	Rebate on mileage, bureau of labor	19 50
Sept. 20.	A. H Davison, secretary executive council	Rebate on mileage, bank examiners	19.50
Sept 20.	A. H. Davison, secretary executive council	Refund on mileage, M. A. Buchan	19 50
Oct. 2 .	T E. McCurdy, custodian	Sales	325 90
Oct. 2..	A H. Davison, secretary executive council	Rebate on mileage, bureau of labor	19.50
Oct. 2..	A. H. Davison, secretary executive council	Rebate on mileage, dairy department	58.50
Oct 2	A H Davison, secretary executive council	Rebate on mileage mine inspector	43.51
Oct. 2..	A. H Davison, secretary executive council	Rebate on mileage, oil inspector	19.50
Oct. 2..	A. H. Davison, secretary executive council	Rebate on mileage, capit l commission.	19 50
Oct. 9...	A. H. Davison, secretary executive council	Refund mileage oil inspectors	43.00
Oct. 19..	A. H Davison, secretary executive council	Refund mileage dairy commissioner.	39.00
Oct. 19..	A. H. Davison, secretary executive council	Refund mileage bank examiners	19.50
Oct. 19..	A. H Davison, secretary executive council	Refund mileage Iowa library commission expense	13.10
Oct. 19..	A. H. Davison, secretary executive council	Refund mileage Iowa state library expense	6.40
Oct 19..	A. H. Davison, secretary executive council	Refund mileage bank examiners expense	19.50

TABLE NO. 135.—CONTINUED.

Showing Receipts of Revenue from Miscellaneous Sources.

Date.	By Whom paid.	Reference	Amount.
1905.			
Oct. 19..	A H Davison, secretary executive council	Refund mileage oil inspectors	$ 19.50
Oct. 20..	W. H. Thrift, adjutant general	Refund warrants No. 6327, 6839 and 6974	3,545.01
Oct 23..	A. H. Davison, secretary executive council	Refund by J. B. Currie	81.51
Oct 23	A. H Davison, secretary executive council	Refund by Mackin	82.09
Oct. 24..	Jno. C. Crockett, clerk supreme court	Refund on warrant No. 8445	50.00
Nov. 9..	W. B. Martin, secretary of state	Sales of session laws	521.90
Nov. 17	A. H. Davison, secretary executive council	Rebate on mileage library commission	86 86
Nov. 17	A. H. Davison, secretary executive council	Rebate on mileage state architect	58.50
Nov. 17.	A. H. Davison, secretary executive council	Rebate on mileage oil inspectors	82 52
Nov. 17	A. H. Davison, secretary executive council	Rebate on mileage state agent	19.50
Nov. 17	A. H. Davison, secretary executive council	Rebate on mileage dairy commissioner	19 50
Nov. 21	Chas. W. Mullan, attorney general	Refund on warrant	20.50
Dec. 22.	T. E. Savage assistant state geologist	Fees	37.58
Dec. 30	T E McCurdy, custodian	Sales	800.01
Dec. 30	A. B. Cummins, Governor	Refund on warrant	39.00
Dec. 30	A. B. Cummins, Governor	Refund on warrant	8.80
1906.			
Jan. 8	W. B Martin, Secretary of State	Sale of Islands & River Channel	5,225.66
Jan. 24..	A H. Davison, secretary executive council	Rebate on mileage dairy department	19 50
Jan. 24..	A. H Davison, secretary executive council	Rebate on mileage oil inspectors	41.35
Jan 24..	A H. Davison, secretary executive council	Rebate on mileage bureau of labor	39.00
Jan. 24..	A. H Davison, secretary executive council.	Rebate on mileage bank examiners	19.50
Feb. 6..	A. H. Davison, secretary executive council	Rebate on mileage state agent	19.50
Feb. 6..	A. H. Davison, secretary executive council	Rebate on mileage capitol commission	19.50
Feb, 6..	A. H. Davison, secretary executive council	Rebate on mileage dairy department	97.50
Feb. 6..	A. H. Davison, secretary executive council	Rebate on mileage census department	19.50
Feb. 6..	A. H Davison, secretary executive council.	Rebate on mileage oil inspectors	19.50
Feb. 6..	A. H. Davison, secretary executive council	Rebate on mileage bank examiners	39.00
Feb. 6..	A. H Davison, secretary executive council	Rebate on mileage labor commission	19.50
Feb. 6	A. H Davison, secretary executive council	Rebate on mileage library commission	19.50
Feb. 16..	A. H. Davison, secretary executive council	Refund on warrant No 12 572	.60

TABLE 135—CONTINUED.

Date.	By Whom Paid.	Reference.	Amount.
1905. Feb. 23..	John C. Crocker clerk supreme court	Cost of printing State vs Denhart	$ 18 00
Feb. 23.	Major John T. Hume	Collection for lost stores	.50
Feb. 26 .	A. H Davison.....	Credit miscellaneous supplies	1 00
Mar. 28	F. S Treat, sec'y. board control.....	Refund mileage	2.23
Apr. 2	T. E. McCurdy, custodian.	Sales	155 24
Apr. 10	A. H. Davison, secy. ex. council.....	Rebate on mileage....	90.51
Apr. 10	A. H. Davison, secy. ex. council.....	Rebate on mileage ..	19 50
May 1	T. E. Savage, asst st. geologist.....	.....	47.84
June 1	Johnson Brighan..... ..	Refund library appropriation	21 33
June 22	A. H. Davison, secy. ex. council	Dairy department, refund mileage..	97.50
June 22	A. H. Davison, secy. ex. council	Board control state agent refund mileage	39.00
June 22	A. H. Davison, secy ex. council	Capital commission refund mileage. .	19.50
June 22	A. H. Davison, secy. ex. council	Board control architect refund mileage	19.50
June 22	A. H. Davison, secy. ex. council	State oil inspector refund mileage.....	19.50
June 22	A. H. Davison, secy. ex. council	Mine inspector refund mileage.....	60.37
June 22	A. H. Davison, secy. ex. council	Bank examiner refund mileage.....	19.50
June 22	A H. Davison, secy. ex. council	Labor bureau refund mileage.	58,50
Total.	....	.....	$ 13,221 53

Division

COLLATERAL INHERITANCE TAX

TABLE NO. 136.

Showing Collateral Inheritance Tax received by counties, and requisitions for fees issued to County Attorneys.

ADAMS COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney	Fees Paid. Reporting.	Fees Paid. Legal service.
1906.								
March 14	S. T. Stuvick	$ 15,154.21	$ 1,278 60	C. M. Stanley, Co. Atty	Mar. 15, 1905	C. M Stanley	$ 20.00	$ 38.36
June 26	Minnie Mark	Pt paym't	102 04	C. M. Stanley, Co Atty	May 4, 1905	C M. Stanley	10 20	3 06
Total			$ 1,380 64				$ 31.20	$ 41.42

ALLAMAKEE COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
October 17	Hannah H Adams	$ 15,000 00	$ 750 00	H H. Stilwell, Co Atty	Sept. 29, 1904	H H Stilwell	$ 20.00	$
October 25	Naomi M. Robbins	1,350.65	67.54	H. H Stilwell. Co. Atty	Sept. 29, 1904	H H Stilwell.	6.75	
December 9	Michael Lydon	1,114.07	*58 40	H E. Taylor, Co. Atty	Oct. 22, 1905	H. E. Taylor	5.84	1.75
1906.								
March 20	William Thoma	40 00	*2 31	F S Burling.	Mar. 20, 1906			
June 14	Chas. W. Jenkins	14,278.74	713.94	H. E. Taylor, Co. Atty	May 20, 1905	H. E. Taylor	20 00	21 40
Total			$ 1,592.19				$ 52.59	23.15

APPANOOSE COUNTY

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney	Fees Paid. Reporting.	Fees Paid. Legal service.
1906.								
March 8	Leonard E. Morrison	$ 2,700 00	$ 135 00	T G. Fee, Co Atty	Mar. 13, 1905	T G. Fee	$ 13 50	$ 4.05

*Includes Interest.

BENTON COUNTY.

1905.								
July 3	William H. Brown	$ 1,000.00	$ 50.00	C. Nichols, Co Atty	June 23, 1905	C. Nichols	$ 5 00	$ 1.50
September 18	George Isley	12,009.60	600.53	C. Nichols, Co. Atty	Jan. 16, 1905	C. Nichols	20.00	18 02
September 30	Andrew VanNice	8,154 72	407.73	L. J. Kirkland, Co. Atty	Oct. 8, 1904	L. J. Kirkland C. Nichols	20.00	12.23
October 18	Catherine A. Stoneseifer	1,500.00	*86.00	C. Nichols, Co. Atty	Feb. 14, 1905	C. Nichols		2.58
November 18	Catherine A. Stoneseifer	2,000.00	*118.00	C. Nichols, Co. Atty	Feb. 14, 1905	C. Nichols		3.54
December 8	Catherine A. Stoneseifer	1,000.00	*59.00	C. Nichols, Co. Atty	Feb. 14, 1905	C. Nichols		1 77
1906.								
February 5	Mary Knox	1,466 65	73.34	C. Nichols Co. Atty	Feb. 8, 1905	C. Nichols	7 33	2 20
June 4	Patrick Hines	900.00	45.00	C. Nichols, Co. Atty	Feb. 18, 1905	C. Nichols	4.50	1.35
June 5	Catherine Kuen	1,247.70	62.39	C Nichols, Co. Atty	Mch. 4, 1905	C. Nichols	6.24	1 87
	Total		$ 1,501.99				$ 63.07	$ 45.06

BLACK HAWK COUNTY.

1905.								
July 22	Mary C. Seeley	$ 3,267.54	$ 163.37	S. T. Mears, Co. Atty.	Jan. 26, 1905	S. T. Mears.	$ 16.34	$ 4.90
1906.								
March 1	Caroline Delamater	1,553.31	*101.11	S. B. Reed, Co. Atty.	Feb. 16, 1901	S. B. Reed S. T. Mears	10.11	1.11 1.52
March 7	Elizabeth Bentley	1,378.65	*69.45	S. T. Mears, Co. Atty	Dec. 22, 1901	S. T. Mears	6.94	2.08
April 11	Jeanette Ireland	2,100.00	105.00	S. T. Mears, Co. Atty	Jan. 26, 1905	S T. Mears	10.50	3.15
May 26	Charles O. Balliett	1,000.00	50.00	S. T. Mears, Co. Atty	June 12, 1905	S. T. Mears	5.00	1 50
	Total		$ 488.93				$ 48.89	$ 14.66

BOONE COUTY.

1905.								
September 26	Mrs. A. P. Moore	$ 2,788 00	$ *143.60	Alfred Mathis	Aug 28, 1905	H. L. Ganoe	$	$ 4 31
September 28	Charles Anderson	1'746.60	*90 00	H. L Ganoe Co. Atty	Mch 26, 1904	H. L Ganoe	9 00	2 70
1906.								
February 15	Ira Anderson	7,258.28	362.91	H L. Ganoe, Co Atty	Mch. 6, 1905	H L Ganoe.	20.00	10 89
	Total		$ 596 51				$ 29 00	$ 17 90

TABLE No. 136—CONTINUED.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service
BREMER COUNTY.								
1906. January 5	Ellen M Tanner	Bal. Due	$ 17 00	J. Y. Hazlett	June 20, 1903	O. H. Mitchell	$	$ 51
January 5	John Tennyson	$ 5,606 57	280 30	O. H. Mitchell, Co. Atty.	Jan. 31, 1905	O. H. Mitchell	20.00	8 41
January 14	Catherine M. Linn	4,195.00	*214 60	O. H. Mitchell, Co Atty.	Aug 30, 1904.	O. H Mitchell	20 00	6 44
April 9	Carl Thieman	2,608 41	130 42	O. H. Mitchell, Co. Atty.	April 3, 1905.	O. H. Mitchell	13.04	3 91
	Total		$ 642 32				$ 53 04	$ 19 27
BUCHANAN COUNTY.								
1905. October 7	John Wagner	$ 4,925.54	$ *250 47	M. A Smith, Co Atty	July 21, 1904.	M A Smith	$ 20 00	$ 7 51
October 27	Fannie L Lee	5,410 75	*270 54	M. A Smith, Co Atty.	Oct 27, 1904	M. A Smith	20 00	8 12
1906. January 22	Oliver S. Fowler	1,587.54	*79 37	M A. Smith, Co Atty	Dec. 16, 1904	M. A. Smith	7.94	2.38
						H W. Holman	20 00	....
April 9	Sterling J. Fisher	17,792 33	*1,088.29	H. W. Holman, Co Atty	Jan 21, 1902	M. A. Smith	.....	32.65
	Total.		$ 1,688 67				$ 67.94	$ 50 66
BUTLER COUNTY.								
1905 November 17	Solomon B. Findley	$ 2,870.00	$ *144.25	Craig & Ray	Jan. 12, 1905	W. T. Evans	$ 14.42	.....
December 18	Solomon B. Findley	5,503 73	*277.02	Craig & Ray.	Jan. 12, 1905	W. T. Evans	5.57	.....
1906 May 7	M. H. Post	1,000.00	*50.77	W. T. Evans, Co. Atty.	April 27, 1906	W. T. Evans	5.08	.....
May 18	Augusta A. Thompson	4,980.00	*330.47	W. T. Evans, Co Atty	Nov. 5, 1905	W. T. Evans	20.00	.....
	Total		$ 802.51				$ 45.08	

TABLE No. 136—CONTINUED.

CALHOUN COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1906 April 2	Robert Hewerdine.....	$ 10,174.45	$ *613.84	M. E. Hutchison, Co. Atty...	July 3, 1902	M. E. Hutchison	$ 20.00	$ 18.41
April 7.....	Eliza M. Haight	7,248.10	*366.98	M. E. Hutchison, Co. Atty..	Dec. 1, 1905	M. E. Hutchison..	20.00	11.01
April 25	Robert O'Brien	8,586.50	*520.90	M. E. Hutchison, Co. Atty .	Feb. 14, 1903	M. E. Hutchison..	20.00	15.63
	Total....		$ 1,501.72	....	.....	.....	$ 60.00	$ 45.05

CARROLL COUNTY.

1905 August 19 ..	Jacob Tiock	$ 4,386.97	$ *224.67	C. C. Helmer, Co. Att'y.	July 21, 1905	C. C Helmer.....	$ 20.00	$ 6.74

CASS COUNTY.

1906 April 5	J. H. Johnson	$ 2,000.00	$ 100.00	B. A. Goodspeed, Co. Atty	March 1, 1905	B A. Goodspeed	$ 10.00	$ 3.00
May 15	S. H. Tefft	9,622.43	*184.33	B. A. Goodspeed, Co Atty.	March 1, 1905	B. A. Goodspeed	20.00	14.53
	Total	.....	$ 584.33	....	....	....	$ 30.00	$ 17.53

CEDAR COUNTY.

1906. January 8 ...	Thomas Healy	$ 2,788.09	$ 139 40	C. J Lynch, Co. Atty.....	Dec. 23, 1904	C J Lynch ...	$ 13 94	$ 2 09
						J T. Moffit	.....	2 09
February 26	Bernard Otto	4,000.00	200 00	C. J. Lynch, Co Atty.....	Dec. 16, 1904	C. J Lynch....	20 00	3.00
						J T. Moffit.....	.....	3.00
March 21	John Dorcas.....	2,500 00	125 00	E. M. Brink.....	Mch. 27, 1906	....	.....	.....
April 12	Edward Guth	3,073.57	153.68	J. T. Moffit, Co. Atty.....	Mch. 9, 1905	J. T. Moffit.....	15 37	$ 4.61
Total....	....	.....	618 08	....	.....	....	$ 49.31	$ 14 79

TABLE No. 136—CONTINUED.

CERRO GORDO COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Reporting.	Legal service.
1906. June 4	Michael Colwell	$ 1,200 00	$ *64.00	Cliggitt, Rule & Keeler.	May 25, 1906			

CHEROKEE COUNTY.

1905. September 9	Daniel McCarthy	$ 490 00	$ 24 50	J. A. Miller, Co. Atty	June 27, 1904	J. A Miller	$ 2 45	$ .73
1906. February 12.	Catherine A. Farr	1,500 00	75 00	A. R Molyneux	Jan. 5, 1906	E. J. Hornibrook	7 50	2 25
April 23	E. M. Sargent	588 61	29 43	B. E. Ballou, Clerk	Mch. 16, 1906			
Total			$ 128 93				$ 9 95	$ 2 98

CHICKASAW COUNTY.

1905 December 18	Esther H. Martin	2,232 72	120.58	F. A. O'Connor, Co. Atty	Dec 26, 1903	F. A. O'Connor	$ 12 06	$ 3 62
1906 March 2	Bernard Tielkes	1,706 10	86.74	F. A. O'Connor, Co Atty	Feb. 2, 1906	F. A. O'Connor	8.67	2 60
	Total		$ 207.32				$ 20.73	$ 6.22

CLAY COUNTY.

1905 December 11	Philip Kirchner	$ 31,158 86	*1,560 64	Fred Kirkpatrick, Co. Atty	Nov 23, 1904	Fred Kirkpatrick	$ 20.00	$ 46.82
1906 January 13	John W. Jones	Comp Settlement	2 75	Jas. M. Hoskins	Sept. 25, 1905			
	Total		$ 1.835 64				$ 20.00	$ 46 82

CLAYTON COUNTY.

1905								
July. 20	Adelheid Rosen	$ 3 281 48	$ *166 26	T. M Davidson. Co Atty	May. 20, 1904	T. M Davidson	$ 16 63	$ 4.99
December 7	Thomas Rowe	2,345.45	*188.06	T. M. Davidson, Co. Atty	Sept 12 1904	T. M. Davidson	11.80	3.54
December 22	Peter Simensen	1,726.13	86 30	T. M. Davidson, Co Atty	Nov. 14, 1904	T. M. Davidson	8.63	2.59
1906								
April 12	John V. Keeran	3,000.00	*162 00	T. M Davidson. Co. Atty	May 11, 1904	T. M Davidson	16.20	4 86
	Total		$ 532 61				$ 53.26	$ 15.98

CLINTON COUNTY.

1905								
November 20	L M. Knight	6 399 57	318 98	W. J. Keefe, Co. Atty	Dec. 2, 1904	W. J Keefe	$ 20 00	
						E L Miller		$ 9 57
December 9	David J. Bachelder	3,600 00	180 00	W. J. Keefe, Co. Atty	Nov. 29, 1904	W J. Keefe	18 00	
						E. L Miller		5 40
1906								
February 14	P. J. Maher	3.223 18	162 59	W. J. Keefe, Co. Atty	Oct 11, 1904	W J Keefe	16 26	
						E L Miller		4 88
February 16	Susan M. Teneyck	8,164.48	428.60	E. L. Miller, Co Atty	Feb 23, 1905	E L. Miller	20 00	12. 6
February 23	Eliza Hanrahan	1.835 40	95.44	E. L Miller, Co. Atty	March 1, 1905	E L Miller	9 54	2 86
March 15	James O'Connor	21 747 37	1 087 36	E. L Miller, Co Atty	Feb 4 1905	E L Miller	20 00	32 62
March 17	Julia Rock	1 500.00	79.25	E L Miller, Co Atty	March 7, 1906	E L Miller	7 92	2 38
April 6	Martin O'Meara	3,033 81	151.69	E. L Miller, Co Atty	April 12, 1905	E L Miller	15 17	4 55
April 19	Anna K. D. Schoenfeldt	900 00	45.00	E L Miller, Co. Atty	Nov. 24, 1905	E L Miller	4 50	1 35
April 28	Wilhelmina Martens	1 644 87	82 24	E. L Miller, Co Atty	March 23,1905	E L Miller	8 22	2 47
May 2	Lydia H. Platt	2,918 70	145.93	E L Miller, Co Atty	March 10,1905	E L. Miller	14.59	4 38
						W J. Keefe	20 00	
May 17	E. B. Parker	11,396 74	574 24	W. J Keefe, Co. Atty	Dec. 2, 1904	E. L Miller		17 23
June 5	Robert H Large	7 512 00	375.60	E. L. Miller, Co Atty	May 18 1905	E L Miller	20 00	11 27
June 15	John W. Leake	2,143 96	107 20	E. L. Miller, Co Atty	May 24, 1905	E. L Miller	10.72	3 22
	Total.		$ 3 834.12				$204.92	$115 04

TABLE No. 136—CONTINUED.

CRAWFORD COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1906 January 19	Henry Reimer	$ 1,207 39	$ 62 95	P. J. Klinker, Co. Atty	Dec. 15, 1905	P J Klinker	$ 6 29	$ 1 89
January 20	Bernard Lane	11,478 40	652 38	P. J. Klinker, Co Atty	Feb 5, 1903	P. J. Klinker	20 00	19 57
	Total		$ 715 33				$ 26 29	$ 21.46

DALLAS COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905 September 22	Elias Cadwell	Part payment	$ 5,000.00	D. H. Miller, Co Atty	May 2, 1904	D. H Miller	$ 20 00	$150 00
October 5	Elias Cadwell	Part payment	4,000 00	D. H Miller, Co. Atty	May 2. 1904			
October 17	Mary Snell	$ 9,221 48	470 29	D. H. Miller, county attorney	Aug. 13, 1904	D H Miller	20 00	14.11
October 18	Amanda Hoff	1,180 57	59 03	D. H. Miller, county attorney	Feb. 7, 1905	D H Miller	5 90	1 77
1906 January 16	Elias Cadwell	Part payment	1,600.00	D H Miller, Co. Atty	May 2 1904	D. H Miller		
February 5	T. J. Holmes	400 00	20 00	H J. Holmes	Feb 5, 1906			
March 12	Wm D. Mcmanaman	17 694 67	884 70	D H. Miller, Co. Atty	June 3, 905	D H Miller	20 00	26 54
April 26	Elias Cadwell	Bal. due	11 07	D. H Miller Co. Atty	May 2. 904	D H Miller		
May 19	Martin Boone	6,014 15	300 70	Franklin Butler	Mch. 24, 190	D. H. Miller		9.02
	Total		$ 12 345 79				$ 65 90	$201 44

DELAWARE COUNTY.

1905 October 20...	Thos. S. Davidson ..	$ 10,163.44	$ 5 12	A M Cloud, Co Atty	June 20 904	A. M. Cloud. ...	$ 20 00	$ 15 36
1905 May 17. .	Phoebe A. Wood.....	5 232 73	261 64	Dunham, Norris & Stiles. ...	May 10, 1906	A M. Cloud	..	7 85
	Total..... .	. ..	$ 773.64	... .			$ 20 00	$ 23 21

DES MOINES

1905 August 29 ..	William Finley.....	$ 15,192.46	$ 755.60	W L Cooper	July 16, 1904	W W Dodge ...	$	$ 11 33
						F E. Thompson..		11 34
September 29	George Bowman.....	6 683.37	334 26	W L Cooper.....	Oct 2', 1904	W W Dodge	....	5 00
						F E Thompson	.	5 00
November 25	Chas F. Schmidt ...	13.952.50	697 62	W W Dodge, Co Atty	Dec 19, 1904	W. W. Dodge	20 00	10 46
						F. E Thompson..	.	10 47
1906 March 14....	Minnie Springer.....	2,11[illegible] 42	105 82	W. W. Dodge, Co Atty	Jan 2, 1905	W W Dodge.....	10 58	.....
						F E Thompson	... .	3 17
March. 20. ..	John Meinhart	1 8 6 08	93 30	W. W. Dodge, Co Atty ...	Jan 2, 1905	W W Dodge ..	9 33	
						F E. Thompson..		2 80
May 14.....	Mary A Cushin	1 201 24	*62 26	W L. Cooper.	Feb 21, 1906	....	.....	.
June 8	Luther L. Prindle..... .	1,61[illegible].87	83 3	W. L. Cooper	July 19, 1904	....	.....	.....
June 20	W G. Hunter	3,940.04	197.02	W L Cooper	Oct. 18, 1905	. ...	.....	. .....
	Total.....	.....	$ 2 329 19	....	.....	....	$ 39 91	$ 59 57

TABLE No. 136—CONTINUED.

DUBUQUE COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
July 3	Sarah H. VanWagenen	$ 6,921 85	$ *366.84	T J. Fitzpatrick, Co. Atty	Mch. 4, 1904	T J. Fitzpatrick	$ 20 00	$ 11.00
October 23...	Julia B. Alden	5,515.38	277.26	T J Fitzpatrick, Co. Atty ..	Nov 29, 1904	T J. Fitzpatrick	20.00	8.32
November 15	Michael Weber	2,541.80	*128.79	T J. Fitzpatrick, Co. Atty ...	Dec. 15, 1904	T J. Fitzpatrick	12.88	3.86
December 1.	Maria Schramm.... ..	Bal. due	*62.10	T J Fitzpatrick, Co. Atty. ...	Sept 18, 1903	T. J. Fitzpatrick	6 21	1.86
December 1	Elizabeth Vandermaas	500.00	25.00	T. J. Fitzpatrick, Co. Atty. ...	Nov. 29, 1904	T J. Fitzpatrick	2 50	.75
1906								
February 19	S. A. Dutcher	8,480.70	424.04	G A Barnes, Co Atty	Apr 15, 1905	G A Barnes	20.00	12.72
March 2 .	Charles E. Lutz	1,112 08	*56.71	T J. Fitzpatrick. Co. Atty ..	Nov. 29, 1904	T J. Fitzpatrick G A Barnes	5.67	1 70
March 21	Sarah A Smyth	5,509.59	275.47	T J Fitzpatrick, Co Atty.	Mch. 4, 1904	T J. Fitzpatrick G A Barnes	20 00	..... 8.26
April 4	V. J. Kroesen	2.768.54	138 43	G A Barnes, Co Atty	June 28, 1905	G A Barnes	13.84	4.15
April 9	George Mehl	2,797.65	140.07	G. A. Barnes, Co. Atty	June 12, 1905	G A Barnes ..	14.00	4 20
April 20	John Doherty	6,271 08	313.55	G. A. Barnes, Co. Atty	June 28, 1905	G A Barnes	20 00	9 41
April 28	John Schwendinger ..	2,261.51	113 08	G. A. Barnes, Co. Atty	June 12. 1905	G A Barnes	11.31	3.39
May 24	Anna Connolly	4,645.00	232.25	G. A. Barnes, Co. Atty....	May 19, 1905	G A Barnes ...	20 00	6 97
June 19	Frank O Udall .. .	19,140.73	957 04	G. A. Barnes, Co. Atty	Apr. 18, 1906	G A Barnes	20.00	28.71
June 20	Ella J. Martin	3,031.80	*159.16	T. J. Fitzpatrick.....	Nov. 29, 1904	T. J. Fitzpatrick..	15 92	....
	Total	...	$ 3,669.79	....	.. .	....	$222.33	$105 30

EMMET COUNTY.

1906 May 15	Charles Bergland ...	$ 11.207 94	$ 846 20	N. J. Lee, County Attorney ..	Dec 30, 1904	N. J Lee. ..... G E Patterson..	$ 20 00	$ 25 39

FAYETTE COUNTY.

1905.								
October 9 ..	Oscar Livingston	5,675.40	334.90	W B. Clements, Co. Atty.....	May 10, 1902	W B Clements.	$ 20 00	$ 5 03
						R G. Anderson...	.... ..	5 02
October 18...	Henry Muller	445 00	28.21	R. G Anderson, Co Atty	April 7, 1905	R G. Anderson..	2 82	85
October 21 ..	Gerhard Wichman	3,774 34	210 80	F Y. Whitmore	July 28, 1904	R. G Auderson	. .	6 32
October 31 ..	Mary Schwartz ...	1,279.08	81.43	R G Anderson, Co. Atty	Mch. 31, 1905	R G Anderson.	8.14	..
November 6	John Durham.....	2,177 97	110 60	R. G Anderson, Co. Atty.....	Jan 28, 1905	R G Anderson.	11 06	3.32
1906								
January 2....	Eliza Craft	1 000 00	69 80	W B. Clements, Co. Atty	Oct. 28, 1901	W B Clements.	6 96	.....
						R G. Anderson...	. .	2 09
January 22..	Patrick Refferty	8 407 51	420 38	R. G. Anderson, Co Atty.....	Mch 21, 1905	R G Anderson	20 00	12.61
February 20	L H. Bohanan.....	6,214 87	325 26	W B. Clements, Co. Atty.....	April 7, 1904	W B Clements.	20 00	.....
						R. G Anderson...	.	4.88
February 26	John Dearhammer.	600 00	30.00	R G Anderson, Co. Atty	Mch 21, 1905	R G. Anderson.	3 00	90
March 21.....	John H. Foskett.....	637 87	35 89	F Y. Whitmore.	July 5 1904	R. G Anderson	.. .	1 08
April 6	Thomas Finnegan	100 00	5 00	R. G Anderson, Co. Atty.....	July 21. 1904	R. G. Anderson.	50	15
						W B Clements...	20 00	.....
May 9.....	H E Hurd	5 300 00	265 00	W B. Clements, Co. Atty ...	Jan 8, 1903	R G. Anderson .	. ...	7 95
June 9.....	James Graham	500 00	25 00	R G Anderson, Co. Atty	July 24, 1905	R. G. Anderson .	2 50	75
	Total	.....	$ 1,942.27	.....	...	.....	$114 98	$ 50 95

FLOYD COUNTY.

1905								
August 28 ..	Harriet A. Johnson ...	$ 1,500 00	$ 95 00	S. P. Miles, Co. Atty.....	Oct. 17, 1899	S P. Miles.....	$ 9 50	$ 2 85
1906.								
February 10.	Clarence A Starr.....	1,483 86	74 69	L O. Rue, Co. Atty	Aug 14, 1905	L O Rue	7 47	2 24
February 24.	James Murray . .	18,436 90	934 37	P. W. Burr	Dec 21, 1904	L. O Rue....	20 00	28 03
March 2	Wm H Gleason ..	14,806 89	740 34	L. O. Rue, Co. Atty.....	April 10, 1905	L O. Rue....	.....	22 21
May 14.....	John Howard	23,297 41	1,164 87	L. O. Rue, Co. Atty.....	April 10, 1905	L O. Rue	20 00	34 95
May 14	E D Bishop	143.58	7.18	P. W. Burr.....	March 9, 1906			
	Total	.....	$ 3,016 45	.....	.....	....	$ 56.97	$ 90 28

FRANKLIN COUNTY.

1905								
December 4	Amanda R Marble.....	$ 3,495.09	$ *182 11	B. H. Mallory, Co. Atty.....	April 25, 1904	B. H. Mallory.....	$ 18.21	$ 5.46
1906								
February 28.	W. B Glidden	7,323 54	*371 70	B H. Mallory, Co. Atty.... ...	Oct 1, 1904	B. H. Mallory.....	20 00	11.15
June 4	Daniel Murray.....	5,696 87	*268 44	B. H. Mallory, Co. Atty	Aug. 21, 1905	B. H. Mallory.....	20 00	11 05
	Andrew Murray	4,930 20	246 50	B H Mallory, Co Atty....	Aug. 21, 1905	B. H Mallory.....	20 00	7.39
Total....	....	.....	$ 1,168 75	.....	.. ..	....	$ 78 21	$ 35 05

TABLE No. 136—CONTINUED.

FREMONT COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Reporting.	Legal service
1906. January 4	Nancy Smith.....	$ 1,455 70	$ *93 65	W. H. Norcutt, Co. Atty . .	Oct. 19, 1901	W H. Norcutt A. L. Chantry.	$ 9 36	$ 2 81

GREENE COUNTY.

1906. April 23.....	Patrick Prendergast ..	$ 5,957 92	$ *328 70	Clerk District Court....	Mch. 28, 1906	B. O. Clark.....	.	$ 9 86
May 24.....	J. H. Nihoff	1,808 06	90.40	Clerk District Court.....	Mch 28, 1906	B O. Clark.... ..	....	2 71
Total. ..	....	.....	$ 419.10	....	....	....	.....	$ 12 57

GUTHRIE COUNTY.

1905 July 10.....	Philander Squires ...	$ 1,180.00	$ *59.30	W D Milligan, Co. Atty..	May 11, 1904	W D. Milligan... W. F. Moore.....	$ 5 93	$..... 1.77
September 18	Daniel Morgan..... ...	8,090.03	407.21	W D. Milligan, Co. Atty.	May 11, 1904	W D. Milligan W, F Moore.....	20 00	..... 12 22
December 16.	H. Lambaugh.....	3,540.00	184.48	W. D. Milligan, Co Atty. ...	May 11, 1904	W. D. Milligan .. W. F. Moore.....	18 45	..... 5 53
1906 January 5	Elizabeth M.Lawbaugh	1,000.00	50.00	W. F. Moore, Co. Atty ..	March 7, 1905	W. F. Moore ...	5 00	1 50
January 8....	Howard S Lawbaugh	800.00	40 00	W F. Moore, Co Atty. ..	April 12, 1905	W F Moore.	4 00	1 20
February 1...	Ellen Johnson..... ..	2,800.00	*161.46	W. F. Moore, Co Atty..	March 6, 1905	W F Moore ...	16 15	4 84
February 7..	John O'Donnell	4,310.00	*223.32	W. D. Milligan, Co. Atty....	May 9, 1904	W D Milligan. W F Moore.	20 00	..... 6 71
June 11.....	A. M. Franklin	1,200.00	60.00	W F Moore, Co. Atty.	June 22, 1905	W F Moore	6 00	1 80
	Total	.....	$ 1,186.27	....	....	....	$ 95 53	$ 35.57

HAMILTON COUNTY.

1905 November 28	N. Knickerbocker ...	$ 22,525.28	$ 1,126.26	J. M. Blake, Co. Atty	Dec. 16, 1904	J. M. Blake	$ 20.00	$ 33.79
November 29	Ole T. Gronstad	5,085.10	254.20	J. M. Blake, Co. Atty. ..	Aug. 17, 1904	J. M. Blake	20.00	7.63
December 20	Wm. O. Anderson	1,027.62	65.96	J. M. Blaks, Co. Atty... ...	Dec. 14, 1905	J. M. Blake.... ..	6.59	1.98
1906 January 3....	Christie Hove.....	2,272.11	113.60	J. M. Blake, Co. Atty...	May 22, 1905	J M. Blake	11.36	3.41
March 3.....	Robert T. Russell..	3,171.47	158.57	J. M. Blake, Co. Atty.	Nov. 7, 1905	J. M. Blake	15.86	4.75
May 28.....	William Diver	12,296.68	616.48	J. M. Blake, Co. Atty.....	March 1, 1905	J. M. Blake	20.00	18.49
June 16.	Mary M. Kays	6,370.00	368.50	J. M. Blake, Co. Atty.....	Nov. 2, 1905	J. M. Blake	20.00	11.05
	Total.	.....	$ 2,703.56	.....	..	.....	$113.81	$ 81.10

HARDIN COUNTY.

1905 September 9	Pearl Houck.	$ 3,800.00	$ 190.00	F. H. Noble, Co. Atty... ...	Aug. 15, 1904	F. H. Noble	$ 19.00	$ 5.70
1906 March 1	Anna Fromholtz..	200.00	10.00	F. H. Noble, Co. Atty.....	Aug. 17, 1904	F. H. Noble	1.00	.30
March 7	William Smith	Bal. due	23.09	... .	...	. ...	....	.....
	Total	.....	$ 223.09	....	.....	....	$ 20.00	$ 6.00

HARRISON COUNTY.

1905. July 31.	Margaret Hauff	9,899.36	$ 499.80	L W. Fallon, Co Atty	Mch. 8. 1904	L W. Fallon	$ 20.00	$ 15.00

HENRY COUNTY.

1905. July 17	Elizabeth Coats.....	$ 1,700.00	$ *85.00	A. M VanAllen, Co. Atty. ..	Mch 9, 1905	A M VanAllen ..	$ 8.50	$ 2 55
October 23	Agnes L Skipton	2 811 54	145.28	F. S Finley, Co Atty ...	April 4, 1904	A. M VanAllen ..	.	2 18
" December 28	William Halloway.....	. .	*79 64	F S Finley, Co Atty.....	April 11, 1903	F S Finley	14.53	2 18
						F. S Finley.....	.	2.39
	Total.	....	$ 309.92	.....	.....	..	$ 23.03	$ 9 30

TABLE No. 136—CONTINUED.

HOWARD COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by -	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
July 8	Frederecha Reckner..	Part pay	400 00	C C. Upton Co Atty	May 2, 1904	C. C Upton ..	.....	12.00
November 15	Frederecha Reckner ..	Bal due	*163.15	C C Upton, Co Atty	May 2, 1904	C. C Upton	.....	4 89
1906.								
January 22 ..	John Maloney	4 354.74	217.74	C C Upton Co Atty .	Nov. 2 1904	C C Upton	20.00	6 53
April 16	Mary E Cray.....	2,017.00	*108 15	C C Upton, Co Atty.....	Nov. 17, 1904	C C Upton ...	10.81	.....
	Total	.....	$ 889.04	....	.....	..	$ 30 81	23 42

HUMBOLDT COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by -	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
September 8	Ann E. Ross	$ 2,145 15	$ *119.45	R. R Smith.	July 7, 1905	... .	.....	.....
1906.								
March 29. ..	Joseph Huston	15,849 13	*896.57	W J. Taft, Co Atty	Mch 20, 1903	W J Taft	$ 20.00	
June 29	Elizabeth Hemmelman	1,243 53	*65 08	John Hamill	April 28 1906	W J Taft	6 51	
	Total	....	$ 1,081.10	....	....	....	$ 26 51	

IOWA COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by -	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1906								
January 17...	George Bonnater	$ 4,445 49	$ 222.28	J. M. Dower, Co. Atty....	Oct 14, 1904	J. M. Dower	$ 20.00	$ 6 67
May 10.....	Adam Murbach	2 618 14	130.91	F. K. Feenan,.	May 9, 1906	... .	.	.....
	Total.	.....	$ 353.19	.... . .	.....	....	$ 20 00	$ 6 67

JACKSON COUNTY.

1905 October 4	Julia Ann Hatfield	$ 6 126.77	$ *315 53	W. H Palmer, Co. Atty	Feb. 24, 1904	W. H Palmer	$ 20 00	$ 9 46
October 25	Sarah Haywood	2 778 91	*141 92	M. J. Hoffman, clerk	Sept 25, 1905	W H Palmer	.....	4 26
1906 February 21	Catherine McBride	2,607 05	*135.37	W H. Palmer, Co. Atty	Aug 2, 1904	W H. Palmer	13 54	4.06
March 19	J H. Teskey	20,391 29	1.019 56	W H Palmer, Co Atty	Feb 11, 1905	W. H Palmer	20 00	30.59
	Total		$ 1,612 38				$ 53 54	$ 48 37

JASPER COUNTY.

1905 December 28	Charles Clement	$ 2,913 35	$ *163 85	P. H Cragan, Co Atty	Mch. 12, 1903	P. H Cragan	$ 16.38	$ 4.92
1906 February 19	Mary J. Mathews	12 076 44	603 82	P H Cragan, Co Atty	Feb 17, 1905	P. H Cragan	20 00	18 11
	Total		$ 767 67				$ 36 38	$ 23.03

JEFFERSON COUNTY.

1905 November 21	Thomas Smith	$ 2,294 94	$ 114 75	C. S Crail Co. Atty	Sept 13, 1904	C. S Crail	$ 11 47	$ 3.44
1906 January 25	Margaret G. Ketcham	2,965 88	*152 74	C S Crail, Co Atty	Sept. 13, 1904	C S Crail	15 27	4 58
February 26	Laura S Shannon	1 200 00	60 00	C. S. Crail, Co Atty	April 17, 1905	C S Crail	6 00	1 80
	Total		$ 327 49				$ 32 74	$ 9 82

JOHNSON COUNTY.

1905. September 19	Patrick Healy	$ 2,049 89	$ *104 28	T M. Fairchild, Co. Atty	Oct. 6, 1904	T. M. Fairchild	$ 10.43	$ 3.13
September 25	Thos C Dooley	5,455 35	*275 50	T. M. Fairchild, Co. Atty	June 24, 1904	T. M Fairchild	20 00	8.26
October 12	Daniel Sullivan	19,382 24	*1,129 64	V. Zmunt, Co. Atty	June 30, 1902	V. Zmunt T. M. Fairchild	20.00	33 89
November 27	Mary A Goodrich	800 00	*41 30	M. Cavanaugh	Oct. 16, 1905	T. M Fairchild		1.24
1906 February 16	Richard M Jones	4,148 26	207 41	T M. Fairchild, Co. Atty.	Mch. 22, 1905	T. M Fairchild	20.00	6.22
March 14	August Zager	1,714.43	85 72	T. M. Fairchild, Co. Atty	Mch. 22, 1905	T. M. Fairchild	8.57	2.57
May 26	Fred Barken	1,318 28	65 91	T M. Fairchild, Co Atty	Mch 22, 1905	T. M Fairchild	6.59	1.98
	Total		$ 1,909 76				$ 85.59	$ 57.29

TABLE No. 136—CONTINUED.

HOWARD COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by –	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
July 8	Frederecha Reckner..	Part pay	400 00	C C. Upton Co Atty	May 2, 1904	C. C Upton ..	.....	12.00
November 15	Frederecha Reckner ..	Bal due	*163.15	C C Upton, Co Atty	May 2, 1904	C. C Upton	.....	4 89
1906.								
January 22 ..	John Maloney	4 354.74	217.74	C C Upton Co Atty .	Nov. 2 1904	C C Upton	20.00	6 53
April 16	Mary E Cray.....	2,017.00	*108 15	C C Upton, Co Atty.....	Nov. 17, 1904	C C Upton ...	10.81	.....
	Total	.....	$ 889.04	....	.....	..	$ 30 81	$ 23 42

HUMBOLDT COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by –	Date Reported.	County Attorney.	Reporting.	Legal service.
1905.								
September 8	Ann E. Ross	$ 2,145 15	$ *119.45	R. R Smith.	July 7, 1905	.. . .	.....	.....
1906.								
March 29. ..	Joseph Huston	15,849 13	*896.57	W J. Taft, Co Atty	Mch 20, 1903	W J Taft	$ 20.00	
June 29	Elizabeth Hemmelman	1,243 53	*65 08	John Hamill	April 28 1906	W J Taft	6 51	
	Total	....	$ 1.081.10	..... ---- . .	....	....	$ 26 51	

IOWA COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by –	Date Reported.	County Attorney.	Reporting.	Legal service.
1906								
January 17...	George Bonnater	$ 4,445 49	$ 222.28	J. M. Dower, Co. Atty....	Oct 14, 1904	J. M. Dower	$ 20.00	$ 6 67
May 10.....	Adam Murbach	2 618 14	130.91	F. K. Feenan,.	May 9, 1906	... .	.	.....
	Total.	.....	$ 353.19	.... . .	.....	....	$ 20 00	$ 6 67

JACKSON COUNTY.

1905 October 4	Julia Ann Hatfield	$ 6 126.77	$ *315 53	W. H Palmer, Co. Atty	Feb. 24, 1904	W. H Palmer	$ 20 00	$ 9 46
October 25	Sarah Haywood	2 778 91	*141 92	M. J. Hoffman, clerk	Sept 25, 1905	W H Palmer	.....	4 26
1906 February 21	Catherine McBride	2,607 05	*135.37	W H. Palmer, Co. Atty	Aug 2, 1904	W H. Palmer	13 54	4.06
March 19	J H. Teskey	20,391 29	1.019 56	W H Palmer, Co Atty	Feb 11, 1905	W. H Palmer	20 00	30.59
	Total		$ 1,612 38				$ 53 54	$ 48 37

JASPER COUNTY.

1905 December 28	Charles Clement	$ 2,913 35	$ *163 85	P. H. Cragan, Co Atty	Mch. 12, 1903	P. H Cragan	$ 16.38	$ 4.92
1906 February 19	Mary J. Mathews	12 076 44	603 82	P H Cragan, Co. Atty	Feb 17, 1905	P. H Cragan	20 00	18 11
	Total		$ 767 67				$ 36 38	$ 23.03

JEFFERSON COUNTY.

1905 November 21	Thomas Smith	$ 2,294 94	$ 114 75	C. S Crail Co. Atty	Sept 13, 1904	C. S Crail	$ 11 47	$ 3.44
1906 January 25	Margaret G. Ketcham	2,965 88	*152 74	C S Crail, Co Atty	Sept. 13, 1904	C S Crail	15 27	4 58
February 26	Laura S Shannon	1 200 00	60 00	C. S. Crail, Co Atty	April 17, 1905	C S Crail	6 00	1 80
	Total		$ 327 49				$ 32 74	$ 9 82

JOHNSON COUNTY.

1905. September 19	Patrick Healy	$ 2,049 89	$ *104 28	T M. Fairchild, Co. Atty	Oct. 6, 1904	T. M. Fairchild	$ 10.43	$ 3.13
September 25	Thos C Dooley	5,455 35	*275 50	T. M. Fairchild, Co. Atty	June 24, 1904	T. M Fairchild	20 00	8.26
October 12	Daniel Sullivan	19,382 24	*1,129 64	V. Zmunt, Co. Atty	June 30, 1902	V. Zmunt T. M. Fairchild	20.00	33 89
November 27	Mary A Goodrich	800 00	*41 30	M. Cavanaugh	Oct. 16, 1905	T. M Fairchild		1.24
1906 February 16	Richard M Jones	4,148 26	207 41	T M. Fairchild, Co. Atty.	Mch. 22, 1905	T. M Fairchild	20.00	6.22
March 14	August Zager	1,714.43	85 72	T. M. Fairchild, Co. Atty	Mch. 22, 1905	T. M. Fairchild	8.57	2.57
May 26	Fred Barken	1,318 28	65 91	T M. Fairchild, Co Atty	Mch 22, 1905	T. M Fairchild	6.59	1.98
	Total		$ 1,909 76				$ 85.59	$ 57.29

TABLE No. 136—CONTINUED.

JONES COUNTY

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Reporting.	Legal service.
1905.								
July 17	Irene Bills	$ 5,872.92	$ *312 58	E. E Reed, Co Atty.	May 21, 1902	E. E. Reed	$ 20 00	$
August 31	Irene Bills	690.00	*41.00	E. E. Reed, Co. Atty	May 21, 1902	C. J. Cash		11.51
October 7	John C. Rueger	10,579.64	528.93	C. J. Cash, Co. Atty.	Dec. 9, 1904	C. J. Cash	20.00	7 93
October 24	Mary E. Van Ness	2,419 10	*122 37	W J. Chamberlain	Sept. 19,1905	A. G. Bauder.		7 93
November 24	Jasper Ramsey	1,313.11	65 66	A. G Bauder, Co. Atty.	Feb. 25, 1905	A G. Bauder		3.67
1906.						A. G. Bauder	6.57	1.97
February 15.	John S. Belknap	5,023.85	*255.15	C. J. Cash, Co. Atty	April 22, 1904	C J Cash	20.00	
May 3	John S. Belknap	4,480.00	*230.75	C. J. Cash, Co. Atty	April 22, 1904			.....
May 18	H. F Connery	2,774.53	*158.34	C. J. Cash, Co. Atty	Nov. 17, 1903	C. J Cash	15.83	4 75
June 6	Michael McDonnell	10,429.76	521.49	A. G. Bauder, Co. Atty	Mch. 15, 1905	A. G. Bauder	20.00	15.64
	Total		$ 2,266.27				$102.40	$ 53.40

KEOKUK COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	County Attorney.	Reporting.	Legal service.
1905								
August 7	Elizabeth Andrews	$ 874 43	$ *51 72	A. M. Ashcraft, Co. Atty.	Oct. 31, 1902	A. M. Ashcraft	$ 5 17	
November 17	Alfred Ferry	4,117 02	205 83	W. H. Hamilton, Co Atty	Nov 19, 1904	H. F Goeldner		$ 1 55
1906						W. H. Hamilton	20 00	3 08
February 23.	Joseph Emmerich	300 00	*18.30	W H. Hamilton, Co Atty	Feb 1, 1904	H. F. Goeldner	.....	3 09
February 26.	Alice Stephenson	1 449 11	*80 60	H F Goeldner, Co Atty	Jan 11, 1905	W. H Hamilton	1 83	55
March 24.	Daniel Swickard	3,080 38	154 00	W. M. Keeley	April 26, 1905	H F. Goeldner	8 06	2 42
June 6	A. W. Nicholl	4,280.18	*222 84	W. H Hamilton, Co Atty	Nov 12, 1903	H F. Goeldner		4 62
						H F. Goeldner	.....	3 34
						W. H. Hamilton	20.00	3 34
	Total		$ 733 31				$ 55 06	$ 21 99

KOSSUTH COUNTY.

1905. December 8.	M. S. Gillman	$ 5,766 72	$ *294.85	T. P. Harrington, Co. Atty	Dec 7, 1904	T. P Harrington	$ 20 00	$ 8 83
1906 March 10	Florence A. Beers	677.80	*33 89	T. P. Harrington, Co Atty	Feb 1, 1906	T P Harrington	3 39	1 02
	Total		$ 328 24				$ 23 39	$ 9 85

LEE COUNTY.

1905								
July 22	J. V. Guenther	$ 1,205.00	$ 60 25	R. M. Marshall, Co Atty	Dec. 7, 1904	R. M. Marshall W G. Blood	36 02	.....
July 22	Thomas Collins	150 00	*10 30	W. G. Blood, Co Atty	May 8, 1905	W. G. Blood	.....	1.81
July 29	W. J. Miller	Bal. due.	10.10	J B Van Pappelendam	Dec. 16, 1902	.....	1.03	31
August 4	John B Pfligerstofer	814.15	*46.40	W. G. Blood, Co Atty	May 10, 1905	W. G. Blood	.....	.....
August 8	N P Way	1,470.00	*80.56	W. G. Blood, Co Atty	May 27, 1905	W G. Blood	4.64	1 39
August 16	John Carr	1,060.00	*63.93	W. G. Blood, Co Atty	May 12, 1905	W. G. Blood	8.06	2.42
August 17	Elizabeth Kraft	351 00	*21 25	W. G Blood, Co Atty	May 12. 1905	W G. Blood	6.39	1 92
August 19	Margaretha C. Paustian	1,433 65	*101.78	W. G. Blood, Co Atty	May 5, 1905	W G. Blood	2.12	.64
August 19	Manasseh Younker	800.00	*45.60	W G. Blood, Co Atty	May 27 1905	W G Blood	10.18	3.05
September 1	William West	100.00	*7 00	W. G. Blood, Co Atty	May 5, 1905	W G. Blood	4 56	1.37
September 9	Jane Timberman	800 00	*51.20	W. G. Blood, Co Atty	May 1, 1905	W G. Blood		72
September 20	Mary A. Reid	.....	50 00	W. G. Blood, Co Atty	May 10, 1905	W G Blood	5 12	1 54
September 23	May Isabel Hamill	13,435.11	*689.66	W. G. Blood, Co Atty	May 8, 1905	W. G. Blood	5.00	1 50
October 21	Francis G. Thomas	196.01	*10.88	A. E. Johnstone	April 26, 1901	W. G Blood	20.00	20 69
October 23	Samuel D Tucker	5,400.00	270 00	W. G. Blood, Co Atty	April 29, 1905	W. G Blood		33
December 13	Carrie S Hamill	9,330.69	466.53	W. G Blood, Co Atty	May 8, 1905	W G. Blood	20 00	8 10
December 30	Mary Tuito	1,318.05	*93.68	W. G. Blood, Co Atty	May 8, 1905	W. G. Blood	20 00	14 00
1906							9 37	2.81
January 31	E. T. Brownell	42,616.54	2,130 83	A. E Johnstone	April 4, 1905	W. G. Blood	20 00	63 92
March 15	Emeline Pound	2,395.97	119.80	W G Blood, Co Atty	March 6, 1905	W. G Blood	11 98	3.59
March 17	John Lichte	6,955.82	350.11	R. M. Marshall, Co Atty	Dec 7, 1904	R M. Marshall W G Blood.	20.00	10.50
May. 24	Wm G. Kent	1,200.00	60 00	W J. Blood, Co Atty	March 8, 1905	W. G. Blood	6.00	1 80
June. 28	Jennie L. Carpenter	1,436 55	104.97	W. J. Blood, Co Atty	Aug 10, 1905	W. G Blood	10 50	3.15
	Total.		$ 4,844.83				$190.97	$144 56

TABLE No. 136—CONTINUED.

LINN COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905								
August 10	B. F. Heins	Part pay	$ 650.00	C. G. Watkins, Co. Atty	Jan. 16, 1905	C. G. Watkins	$ 20.00	$ 19.50
August 31	Bertha Frederick	$ 1,289.83	*67.56	C. G. Watkins, Co. Atty	Jan. 26, 1905	C. G. Watkins	6.76	2.03
September 18	Ira Davenport	8,050.00	402.50	C. G. Watkins, Co. Atty	May 11, 1905	C. G. Watkins	20.00	12.08
October 28	Mrs. A. W. Lewis	4,531.50	226.57	C. G. Watkins, Co. Atty	Jan. 26, 1905	C. G. Watkins	20.00	6.80
November 25	David McKinnon	2,513.65	125.68	C. G. Watkins, Co. Atty	Sept. 15, 1905	C. G. Watkins	12.57	
December 9	Lewis Jensen	650.00	*35.80	C. G. Watkins, Co. Atty	Feb. 1, 1905	C. G. Watkins	3.58	1.07
December 12	Wm. H. Barrow	500.00	*25.95	C. G. Watkins, Co. Atty.	May 19, 1905	C. G. Watkins	2.60	.78
1906.								
January 31	Julia A. Brown	31,932.97	1,596.65	C. G. Watkins, Co. Atty	Jan. 23, 1905	C. G. Watkins	20.00	47 90
June 18	Mary L. Dennis	8,611.68	430.58	C. G. Watkins, Co. Atty	Feb. 1, 1905	C. G. Watkins	20.00	12.92
	Total		$ 3,561.29				$125.51	$103.08

LOUISA COUNTY.

1905.								
October 16.	Robert Courtney	$ 8,196.38	$ 409.82	H. E. Curran, Co. Atty	Oct. 17, 1904	H. E. Curran	$ 20.00	$ 12.29
October 20	Chris. C. Bailey	1,690.83	*85.15	H. E. Curran, Co. Atty	June 30, 1904	H. E. Curran	8.52	2.55
December 11	George W. Taylor	6,232.94	311.65	H. E. Curran, Co. Atty	Sept. 22, 1904	H. E. Curran	20.00	9.35
1906.								
January 6	Caroline Huffman	1,513.50	*79.40	H. E. Curran, Co. Atty.	Mch. 22, 1904	H. E. Curran	7.94	2.38
June 6	Richard Jones	1,300.00	65.00	H. E. Curran, Co. Atty	April 29, 1904	H. E. Curran	6.50	
	Total		$ 951.02				$ 62.96	$ 26.57

LUCAS COUNTY.

1905. July 18	Smith H. Mallory	$ 14,000.00	$ *760.18	E. W. Drake, Co. Atty	July 18, 1903	E. W. Drake E. S. Wells	$ 20.00	..... $ 22 80
1906. January 12	John Herlihy	3,518.50	206.40	E. W. Drake, Co. Atty	July 30, 1903	E. W. Drake E. S. Wells	20.00	6.19
	Total		$ 966.58				$ 40.00	$ 28 99

MAHASKA COUNTY.

1905. September 15	Jane McBurney	$ 5,118.11	$ 267.85	J. A. Devitt, Co. Atty	Feb. 1, 1904	J. A. Devitt	$ 20 00	$.....
October 16	Almira W. Roland	Bal. due.	86.21	J. A. Devitt, Co. Atty	June 24, 1903	J. N. McCoy J. N. McCoy	....	8.08 2.59
December 21	Orlando C. Gaskill	5,224.72	*289.09	J. A. Devitt, Co. Atty	June 24, 1903	J. A. Devitt J. N. McCoy	20.00 ...	.. 8.67
1906. February 5	Martha Moore	16,809.05	840 00	J. A. Devitt, Co. Atty	Dec. 15 1904	J. A. Devitt	20.00	25 20
May 11	E. H. Gibbs	32,100.00	1,605.00	J. N. McCoy, Co. Atty	April 17, 1906	J. N McCoy	20 00	48.15
	Total		$ 3,088.15				$ 80.00	$ 92.64

MARION COUNTY.

1905. November 22	Jacob Sherman	$ 2,594.58	$ 129.72	H. T. McCormack, Co. Atty	Dec. 23, 1904	H. T. McCormack W. H. Lyon	$ 12.97 ..	..... 3.89
December 23	Jan Brink	9,591.00	479.55	W. H. Lyon, Co. Atty	June 7, 1905	W. H. Lyon	20.00	14.39
1906. March 7	Godfried Haselhuhn	250 00	12.50	H. A. Haselhuhn	March 2, 1906	W. H. Lyon	....	38
June 26	Mathys van Gorp.	4,370.05	218.50	W. H. Lyon, Co. Atty	June 26, 1906	W. H. Lyon	20.00	6.55
	Total		$ 840.27				$ 52.97	$ 25.21

TABLE No. 136—Continued.

MARSHALL COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service
1905 October 16...	Delilah Brown	$ 900 00	$ 45.00	F. E. Northup, Co. Atty	Oct. 21, 1904	F. E. Northup ...	$ 4 50	$ 1 35
December 4	Althea D. Clark.	2,275 62	*119.10	F. E. Northup, Co. Atty.....	Mch. 10, 1904	F. E. Northup.	11.91	.....
December 21.	Delilah Brown.....	Bal. due	365 13	F. E. Northup, Co. Atty..... ..	Oct 21, 1904	F. E. Northup ...	11 50	10 95
1906 March 10. ...	George Gregg.	14,402 50	*792 12	F. E. Northup, Co. Atty.....	Dec. 14, 1903	F. E. Northup.. .	20.00	23 76
	Total.	.....	$ 1,321 35	... .	.....	.. ..	$ 47.91	$ 36.06

MILLS COUNTY.

1905 November 4.	Lizzie C. Vaughn	$ 2,264.43	$ 113.22	C. E. Dean, Co. Atty	Feb. 13, 1904	C. E Dean	$ 11 32	$ 3.40
1906 March 12....	Alex M. Bowen	85,820 00	4,291.00	C. E. Dean, Co. Atty	Jan. 2, 1904	C. E. Dean..	20 00	128 73
April 27	Judith D. Newton	5,124 84	*257 95	C. E. Dean, Co. Atty	Feb. 16, 1904	C. E. Dean..	20 00	7 74
May 17...	F. L. Ladd	3,510 59	*231.05	C. E. Dean, Co. Atty.....	Dec. 9, 1905	C. E. Dean.	20 00	6 93
June 26. .	Alex M Bowen	46,329.51	*2,318 60	C. E. Dean, Co. Atty..... ...	Jan. 2, 1904	C. E. Dean...	.....	21 27
	Total.	....	$ 7,211.82	... .	...	....	$ 71 32	$168.07

MITCHELL COUNTY.

1905 November 25	Jane Payne	....	$ 404.50	A. A. Kugler, Co. Atty	Aug. 11, 1905	A. A. Kugler.	$ 20 00	$ 12.14

MONONA COUNTY.

1906. May 7	William Glenn	$ 13,089.20	$ 654.46	S. D. Crary, Co. Atty	Mar. 27, 1905	S. D. Crary	$ 20 00	$ 19.63
June 19	Virgil Van Dorn	3,852.75	199.48	Ed. Rawlings	May 5, 1906	S. D. Crary	.....	5.98
June 22	Julia P. Whiting	1,582.56	118.16	Clerk District Court	July 1, 1898	B. F. Ross W. L. Smith	....	5.10 3.54
	Total		$ 972.10				$ 20.00	$ 34 25

MONROE COUNTY.

1905. August 31	Michael Griffin	$ 4,063.30	$ 203.16	F. D. Everett, Co. Atty	Sept. 2, 1904	F. D. Everett	$ 20.00	$ 6.09
1906. March 22	Mary E. Collins	7,017.47	350 87	A. C. Parry, Co. Atty	Jan. 17, 1906	A. C. Parry	20 00	10.53
May 16	David Stackpole	862.63	43.13	F. D. Everett, Co. Atty	Sept. 2, 1904	F. D. Everett	4.31	1 29
	Total		$ 597.16				$ 44.31	$ 17.91

MONTGOMERY COUNTY.

1905 Oct. 2	E. N. Tefft	$ 8,190.69	$ 412.72	F. P. Greenlee, Co. Atty	Aug. 18, 1904	F. P. Greenlee	$ 20.00	$ 12.38
1906. January 25	Minerva E. Means	1,509.98	75.49	F. P. Greenlee, Co Atty	Jan. 5, 1905	F. P Greenlee	7.55	2.26
March 10	Chris. Neuchwanger	1,463.13	74.15	F. P. Greenlee, Co. Atty	Oct. 10, 1904	F. P. Greenlee	7.41	2 22
May 31	Jane V. White	3,661.59	183.08	F. P. Greenlee, Co. Atty	April 26, 1905	F. P. Greenlee	18.31	5.49
	Total		$ 745.44				$ 53.27	22.35

MUSCATINE COUNTY.

1905 September 9	Belinda B. Kirby	$ 17,705.41	$ 885 27	E. P. Ingham, Co. Atty	Nov. 1, 1904	E. P. Ingham	$ 20.00	$ 26.56
1906 January 9	Jacob Hartman	1,627 87	81 39	J. R. Hanley, Co. Atty	Nov. 29, 1905	J. R. Hanley	8 14	2 44
January 19	Albert Becker	2,467 36	123 36	J. R Hanley, Co. Atty	Aug. 10, 1905	J. R. Hanley	12 34	3 70
March 8	Lizzie Hunter	4,141.88	207.10	J. R. Hanley, Co. Atty	Feb 1, 1905	J. R Hanley	20 00	6 21
April 23	Nathan Smith	9,603 34	480 16	P. M Detwiler	Oct 4, 1900	J R. Hanley	.....	14 40
May 14	Mary R. Jordan	3,706.25	185 31	J. R Hanley, Co. Atty	April 28, 1905	J. R Hanley	18 53	5 56
	Total		$ 1,962 59				$ 79.01	$ 58.87

TABLE NO. 136—CONTINUED.

OBRIEN COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905 December 21	J. E. Van Patten	$ 200.00	$ 10 00	Joe Morton, Co. Atty	May 29, 1905	Joe Morton	$ 1 00	$ .30
1906 February 10	Mary J. Platt	1,009 27	*53 10	Joe Morton, Co. Atty	Nov 10, 1904	Joe Morton	5 31	1 59
April 17	Hector Cowan, Sr	39,575 51	*2,027 07	David Algyer	Nov. 5, 1904	Joe Morton	20 00	60 81
April 21	Dennis Harrington	3,030 00	151 50	Joe Morton, Co. Atty.	Aug. 9, 1905	Joe Morton	15 15	4 54
	Total		$ 2,241 67				$ 41 46	$ 67 24

OSCEOLA COUNTY.

1905 October 2	Angie Reynolds	$ 1,553 75	$ [illegible]4 58	C M. Brooks, Co Atty.	May 22, 1903	C M Brooks	$ 8 46	$ 2 54

PAGE COUNTY.

1905 July 10	Sarah A. Mather	$ 1,299.25	$ *74 70	Jennings & Crose	Aug. 28, 1904	W. P. Crose	.....	$ 2.24
September 15	Mary E. McCullough	700.00	35.00	W. P. Crose, Co. Atty	Feb. 21, 1905	W. P. Crose	3.50	1.05
October 2	James W. Alden	1,000.00	50.00	W. P. Crose, Co. Atty	Feb. 21, 1905	W. P. Crose	5.00	1.50
November 14	Samuel A. Linstrom	5,966.67	298.33	W. P. Crose, Co Atty	Feb. 21, 1905	W. P. Crose	20.00	8.95
November 29	Sarah A. Cass.	8,400.00	*423 00	W. P. Crose, Co. Atty.	Feb. 21, 1905	W. P. Crose	20 00	12.69
1906 April 2	Jane E. Harper	2,057.35	*147.31	G. I. Miller	Oct. 28, 1905	W. P. Crose	...	4 42
April 23	Celina Lewis	2,800.00	140.00	W. P. Crose, Co. Atty	April 5, 1905	W. P. Crose	14.00	4.20
June 12	Mary K. Lancy	1,200.00	*76.00	A. Wenstrand, Clerk.	Nov. 20, 1902	W. P. Crose	.....	2.28
June 16	Harry L. Lanphear	1,848.19	92.41	W. P. Crose, Co. Atty.	Sept. 1, 1905	W. P. Crose	9.24	2.77
	Total		$ 1,336.75				$ 71 74	$ 40.10

PALO ALTO COUNTY.

1905 October 17	T. H. Tobin.	$ 25.797.70	$ 1 453.97	E. A. Morling, Co. Atty	Dec. 27, 1902	E. A. Morling.	20.00	.....

POCAHONTAS COUNTY.

1906 June 2	Jacob Carstens	$ 38,627.07	$ 1,944.25	G. A. Heald, Co. Atty	Jan. 31, 1905	G. A. Heald. J. M. Berry	$ 20.00	$ 29.16 29.17

POLK COUNTY.

1905.								
July 5	John McFarland	$ 3,457.18	$ *181.96	Jesse A. Miller, Co. Atty	Aug. 15, 1903	Jesse A. Miller	$ 18.20	$ 5.46
October 4	Thomas Boyd	28,470.04	1,423.50	Jesse A. Miller, Co. Atty	Sept. 13, 1904	Jesse A. Miller	20.00	42.70
November 1	William J. McClain	664.26	33.21	Jesse A. Miller, Co. Atty	Mch. 18, 1905	Jesse A. Miller	3 32	1.00
November 6	August Swanson	5,194.90	415.59	Jesse A. Miller, Co. Atty	Oct. 26, 1904	Jesse A. Miller	20.00	12.47
November 27	Jane V. Livensberger	33,077 93	*1,764.10	Jesse A. Miller, Co. Atty	Oct. 15, 1903	Jesse A. Miller	20.00	52.92
December 6	Mathew C. Walker	2,103.00	*116.70	Jesse A. Miller, Co. Atty	Dec. 12, 1903	Jesse A. Miller	11.67	3 50
December 8	Margaret Henry	700.00	35.00	Jesse A. Miller, Co. Atty	Mch. 17, 1905	Jesse A. Miller	3.50	1.05
December 16	John Halline	2,405.76	*132.69	Jesse A. Miller, Co Atty	June 10, 1903	Jesse A. Miller	13.27	3 98
December 26	James Callanan	790,170.92	39,508.55	Jesse A. Miller, Co. Atty	Aug. 13, 1904	Jesse A. Miller	20.00	150.00
1906.								
March 6	John P. Layman	650 00	*35.00	Jesse A. Miller, Co. Atty	Jan. 6, 1904	Jesse A. Miller	3.50	1.05
March 21	Herman Kinney	1,832.60	91 63	Jesse A. Miller, Co. Atty	Mch. 18, 1905	Jesse A. Miller	9.16	2.75
June 12	Warren Hippee	204,013.56	10,200.68	Jesse A. Miller, Co. Atty	Mch. 17, 1905	Jesse A. Miller	20.00	.....
June 22	John F. Mosely	730.00	36.50	J. E. Fenald	May 22, 1906	.....	.....	.....
June 26	Gustavus Walker	2,600 00	*159.50	Mary C. B. Walker	May 22, 1906	.....		.....
June 26	Betsy J. Brown	1,460.00	73.00	Harry J. Brown	May 22, 1906	.....		.....
June 29	James H. Welch	1,694 00	84.70	Jesse A. Miller, Co. Atty	Nov. 7, 1905	Jesse A. Miller	8.47	.....
	Total	.....	$ 54,292.31	.....	.....	.....	$171.09	$276.88

TABLE No. 136—CONTINUED.

POTTAWATTAMIE COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Reporting.	Legal service.
1905								
July 28	Jacob C. Miller	$ 27,286.46	$ 1,382.50	W. H. Killpack, Co. Atty	Feb. 3, 1904	W. H. Killpack	$ 20.00	$
						J. J. Hess		41 47
September 9.	C. G. Hurst	1,086.25	*55 71	W .H. Killpack, Co. Atty	Dec. 1, 1904	W. H. Killpack	5.57	1.67
November 3.	Henrietta Breneman	1,350 74	67 54	W. H. Killpack, Co. Atty	Dec. 24, 1904	W. H. Killpack	6.75	
						J. J. Hess		2 03
December 26.	Catherine McKinley	820.44	*55 64	W. H. Killpack, Co. Atty	Mch. 18, 1901	W. H. Killpack	5.56	1 67
1906								
January 6	Barbara W. Trumpi	2,219.12	*114 00	W. H. Killpack, Co. Atty	Dec 21, 1904	W. H. Killpack	11.40	
						J. J Hess		3.42
January 15	Albert Zoeller	4,864.00	243.20	J. J. Hess, Co. Atty	Nov. 6, 1905	J. J. Hess	20 00	7 30
February 5	Johanna Svensdotter	4,739.27	236 96	W. H. Killpack, Co. Atty	Dec. 21, 1904	W. H. Killpack	20 00	
						J. J. Hess		7 11
February 6	Etta P. Chapman	1,100.00	*55.00	J. J. Hess, Co. Atty	Dec. 18, 1905	J. J. Hess	5.50	1 65
March 17	Chas. L. Dean	346.04	17.53	W. H. Killpack, Co. Atty	Nov. 23, 1904	W H. Killpack	1.75	52
June 2	M. A. Blohm	8,288.91	414.44	J. J. Hess, Co. Atty	Oct. 19, 1905	J. J. Hess	20.00	12.43
	Total		$ 2,642.52				$116 53	$ 79 27

POWESHIEK COUNTY.

1905								
August 7	Philomela M. Park	$ 4,718 78	$ 248 90	E. S. Bartlett	Nov. 19, 1904		$	
December 14.	Laura E. Newkirk	11,351.54	567.58	J. F. Talbott, Co. Atty	Nov. 29, 1904	J. F. Talbott	20 00	
	Total		$ 816 48				$ 20 00	

SAC COUNTY

1905								
September 25	Carrie M. Blaine	$ 3,461 10	$ 186 00	W. H. Hart, Co. Atty	Jan. 19, 1904	W. H. Hart	$ 18.60	$ 2.79
						A. B. Barclay		2 79

SCOTT COUNTY.

1905								
July 12	Henry Schumacher	$ 1,097 66	$ 54 88	A. W. Hamann, Co. Atty	Feb. 13, 1905	A. W. Hamann	$ 5.49	$ 1.65
July 13	S. L. Ely	201.00	10 05	A. W. Hamann, Co Atty	Apr 17, 1905			
Aug. 12	William Hughes	1,125 00	*57 00	W. H Campbell	June 4, 1905			
September 9	Joseph Trechfarber	1,100 00	*56 00	A. W. Hamann, Co. Atty	Sept. 9, 1905	A. W Hamann	5 60	1 68
September 20	David H. H. Stuhr	450 00	22 50	F. W. Neal, Co Atty	July 25, 1904	F W. Neal	2 25	.67
October 5	August Rolffs	1,119.86	*55 86	F. W. Neal, Co. Atty	July 25, 1904	F. W. Neal A. W. Hamann	5.59	.... 1 68
November 1	Edward Bremer	18,545 56	927 28	F. W Neal Co. Atty	Nov. 12, 1904	F. W. Neal	20 00	.. .
November 1	E. T. Vanderyagt	5,012.83	250 64	F. W Neal, Co Atty	Dec. 21, 1904	F. W Neal	20 00	....
November 9	H W. Sueverkrubbe	1.311 42	*74.58	A. W. Hamann, Co. Atty	May 27, 1905	A. W. Hamann	7 46	2 24
December 6	Margen Kloppenberg	3,110 17	155 50	F W. Neal, Co. Atty	Nov. 12, 1904	F. W. Neal A. W. Hamann	15 55 ..	.. 4 66
December 6	B. Schwarting	7,278 93	363 95	A. W Hamann, Co. Atty	Jan. 28, 1905	A. W. Hamann	20.00	10 92
December 13	Fritz Dose	8,469.81	423.49	F. W. Neal, Co. Atty	Nov. 12, 1904	F. W. Neal	20 00	....
1906								
March 28	Minerva D Wing	4,084 95	204 25	F. W Neal, Co. Atty	Feb. 8, 1904	F. W. Neal	.....	6 13
April 9	Margaretha C. Wilkens	400.00	20 00	A. W. Hamann, Co. Atty	May 12, 1905	A. W. Hamann	2 00	.60
April 25	John Kreimbring	1,106 65	55 33	W. H Wilson,	Apr. 17, 1906	A. W Hamann	...	1.66
April 27	John Rush	1,100 00	*56.80	A. W. Hamann, Co Atty	Oct. 9, 1905	A W. Hamann	5 68	1.70
May 4	Richard Proudfoot	1,500 00	75 00	A. W Hamann, Co. Atty	Mch 22, 1905	A. W. Hamann	20 00	2.25
May 21	Jochim Plambeck	1,343 85	69 90	A. W Hamann, Co. Atty	May 15, 1905	A W Hamann	6 99	2 10
May 25	Catherine Newfeld	4,518 42	226.62	A. W. Hamann, Co. Atty	May 15, 1905	A W Hamann	20 00	6 80
May 28	Eliza McKee	19,921 75	996.09	A. W. Hamann, Co. Atty	May 15, 1905	A W. Hamann	20 00	29.88
June 5	Juergen Johannsen	5,919 05	304.96	F. W Neal, Co. Atty	Dec. 24, 1904	F. W. Neal A. W Hamann	20 00	.... 9 15
June 16	Otto Clausen	2,800 00	140.00	A. W. Hamann, Co. Atty	May 15, 1905	A. W. Hamann	14.00	4 20
	Total	.....	$ 4,600 68				$230 61	$ 87 97

SIOUX COUNTY.

1906								
January 2	James M. Merrill	$ 13,798.14	$ *708 30	F. J. Lohr	Oct 5, 1904			

TABLE No. 136—CONTINUED.

STORY COUNTY

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905								
September 28	Knut Thompson	$ 5,808.91	$ 290 44	D. J. Vinje, Co Atty	Sept 22, 1900	D. J. Vinje	$ 20.00	.....
October 13.	Martha J. Jones	7,349 91	415 27	G. A. Underwood, Co. Atty	Dec. 16, 1902	G. A Underwood.	20.00	.....
November 6	Johnson Denniston	.....	1 198 78	E. M. Mc Call, Co. Atty	May. 26, 1905	E. M. McCall	20.00	.....
December 7	T. O Birkeland	Part Payment	801.42	G. Underwood Co. Atty	Jan. 2, 1905	G. A Underwood.	20.00	.....
1906								
February 13	Maria E, Mc Reynolds	4,670.25	233 50	E. M. McCall, Co. Atty.	Apr. 24, 1905	E M McCall	20 00	.....
March 26	Ole Peterson	2,222 50	122 12	E. M. McCall Co Atty	Apr 21, 1905	E. M. McCall	12.21	.....
March 29	Roselthe Kelly	64 16	320 80	D. J. Vinje, Co. Atty	Apr. 18, 1900	D. J. Vinje	20 00	.....
	Total	.....	* 3.382.33	.....	.....	.....	$132.21	.....

TAMA COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905								
September 1	Henry Gifford	$ 7,211.07	$ 360.55	S. C Huber, Co. Atty	Nov. 15, 1904	S. C. Huber	$ 20.00	$ 0 82
September 18	Isaiah Showers	26 845.95	*1,360.19	S. C. Huber, Co Atty	Apr. 14, 1904	S. C. Huber	20.00	.....
						R. P. Kepler	.....	40 80
November 13	Elizabeth Torrens	1,011.64	*51 60	S C Huber, Co. Atty	Nov. 15, 1904	S. C. Huber	5 16	.
						R. P Kepler	.....	1.55
June. 8	Hinrich Tank	400 00	20 00	R P. Kepler, Co. Atty	June 13, 1905	R P. Kepler	2 00	60
	Total	.....	$ 1,792.34	.....	.....	.....	$ 47.16	$ 53.77

UNION COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1906								
June. 30	Abbie S. Clough	$ 811.46	$ 40.57	D. Davenport	June 26, 1906	H. M Fry	.....	1.22

VAN BUREN COUNTY.

1905. August 1	Tillman Gray	$ 8,568 01	$ 428.40	Clerk District Court	July 12, 1904	E. L. McCoid	$.....	$ 12.85
October 14	Mary A. McCune	15,834.33	791 71	E. L. McCoid, Co. Atty	March 6, 1905	E. L. McCoid	20.00	23.75
December 2	Zack Jackson	3,493.09	174.65	W. M. Walker	Nov. 22, 1905	E. L. McCoid	.....	5.24
1906. May 2	Jacob Lineaweaver	1,687.20	84.36	W. M. Walker	March 3, 1906	.....	.....	.....
	Total	.....	$ 1 479 12	.....		.....	$ 20.00	$ 41.84

WAPELLO COUNTY.

1905. September 27	A. W. Buchanan	$ 21,988.85	$ *1,101.89	Seneca Cornell, Co. Atty.	Oct. 13, 1904	Seneca Cornell	$ 20.00	$ 16.53
						W. W. Epps	.....	16.52
						W. W. Epps	20.00	7.40
November 13	John O'Farrell	14,811.59	740.58	W. W. Epps, Co. Atty	May 1, 1905	G. E. Patterson	.....	7.41
						T. M. Fairchild	.....	7.41
1906. March 3	James Burbage	29,939.52	*1,522.60	Seneca Cornell, Co. Atty.	Oct. 13, 1904	Seneca Cornell	20.00	22.84
						W. W. Epps	.....	45.68
	Total	.....	$ 3,365.07	.....	.....	.....	$ 60.00	123.79

WARREN COUNTY.

1906. January 29	James Wheeler	$ 5 962 67	$ 298.13	J. O. Watson, Co. Atty.	Jan. 21, 1905	J. O Watson	$ 20 00	$ 8.94
May 21	Lydia Ann Wilson	5,101 73	274.29	J. O. Watson, Co. Atty	March 16, 1904	J. O. Watson	20.00	8 23
June 4	William Easom	845 23	42.26	J. O. Watson, Co Atty	Sept. 5, 1905	J. O Watson	4.23	1.27
	Total	.....	$ 614.68	.....	.....	.....	$ 44 23	$ 18.44

TABLE No. 136—CONTINUED.

WASHINGTON COUNTY.

Date Paid.	Estate.	Taxable Value	Tax Paid.	Reported by—	Date Reported.	Fees Paid. County Attorney.	Fees Paid. Reporting.	Fees Paid. Legal service.
1905.								
July 10	Mary A. Bidwell	$ 3,201 70	$ 160.08	M. W. Bailey, Co. Atty	July 28, 1904	M. W Bailey	$ 16.00	.....
August 17	Susan R. Craven	3,189.08	159.45	M. W. Bailey, Co. Atty	July 28, 1904	M. W Bailey	15.94	$ 4.78
October 21	Charles N. Amspoker	4,521 97	226.10	M. W. Bailey, Co. Atty	July 28, 1904	M. W. Bailey	20.00	6.78
1906.								
January 2	John F. Fox	5,925.66	296.28	E. Bell Jr, Co. Atty	Feb. 8, 1905	E Bell, Jr.	20.00	6.18
						Joe Morton	....	2.70
February 17	Elizabeth Ramge	2,484.57	*125.42	M. W. Bailey, Co. Atty.	Oct. 20, 1904	M W. Bailey	12.54	3 76
February 21	A. A. Rodman	16,808.33	840.41	E. Bell, Jr., Co. Atty	Jan. 24, 1905	E. Bell, Jr.	20.00	25.21
March 21	Nettie M. Houck	4,012.25	200.60	E. Bell, Jr., Co. Atty	Feb. 27, 1905	E. Bell, Jr	20.00	6.02
April 4	W. H. Breed	1,990.00	*101.20	M. W. Bailey, Co. Atty	July 28, 1904	M W. Bailey	10.12	3.04
	Total		$ 2,109.54				$134.60	$ 58.47

WAYNE COUNTY.

Date Paid.	Estate.	Taxable Value	Tax Paid.	Reported by—	Date Reported.	County Attorney.	Reporting.	Legal service.
1905.								
November 27	Rebecca H. Johnson	$ 1,412.81	$ 70.65	H. H. Carter, Co. Atty	Feb. 1, 1905	H H. Carter	$ 7.06	$ 2.12
1906.								
January 2	Theodore Krouse	3,457.54	172.87	L. L. Livingston, Co. Atty.	Nov. 9, 1904	L. L. Livingston	17.29	3.00
						H. H. Carter	.....	2.19
	Total		$ 243 52				$ 24.35	$ 7.31

WEBSTER COUNTY.

Date Paid.	Estate.	Taxable Value	Tax Paid.	Reported by—	Date Reported.	County Attorney.	Reporting.	Legal service.
1905.								
July 21	Leander Blanden	.....	$ 9 136.25	C. W. Hackler, Co Atty	April 25, 1904	C W. Hackler	$ 20.00	$ 13.70
						B. J. Price	.....	13.71
1906.								
March 8	Harriett D. Wells	$ 52,651.78	2,642.53	B. J. Price, Co Atty	Feb. 2, 1905	B. J. Price	20.00	79.27
	Total		$ 11,778.78				$ 40.00	$106.68

WINNEBAGO COUNTY.

1905 October 7 ..	Gilbert T Haugen.....	$ 2,333 13	$ *117.05	L A Jenson, Clerk	July 1, 1904	Oliver Gordon. ..	.....	$ 1 76
						T. A. Kingland ..	.....	1 75
December 22	Ole Gulbrandson.....	2,070.12	*111 18	L A Jenson, Clerk.	Dec. 27, 1903	Oliver Gordon. ...	....	1.67
						T. A. Kingland .	.....	1.67
	Total	....	$ 228 23	....	. ...	.....	. .	$ 6.85

WINNESHEIK COUNTY.

1905 November 7.	Louis Nelson.....	$ 2,348.42	$ *122 65	N. Willett, Co Atty.....	Jan. 2, 1904	N Willett.....	$ 12 26	
						W. M Strand.....		$ 3 68
December 18	Barbro Pederson	4,292 68	223.21	N Willett, Co. Atty	April 13, 1904	N Wi lett	20 00	
						W. M Strand. ...		6 70
December 21	Bridget Lannon	100 00	5 00	Dan Shea	Dec. 1, 1905	.. ..	.	.....
December 22	Chas O. Funner ...	5,100.00	*265 20	N Willett, Co Atty..... ...	April 13, 1904	N. Willett	20.00	
						W. M Strand..		7 96
1906 January 31 ..	H A Bigelow	2,488 44	124 42	N. Willett, Co Atty.....	Nov 14, 1904	N. Willett	12 44	.....
March 16 ..	John Pickworth ..	21,564 55	1,333 23	N. Willett, Co Atty	Dec. 31, 1904	N. Willett.....	20 00	.....
						W. M Strand.....		40 00
April 16.....	David Perry	62,743 21	*3,157 89	N. Willett Co Atty	Dec 12, 1904	N. Willett ...	20 00	.....
						W. M. Strand.....	.	82 24
May 15	Margaret Olson.....	1,000 00	*61 98	W M Strand, Co. Atty.	April 15, 1905	L C Rinard.	. -	12 50
						W. M. Strand....	.....	1 86
	Total	.....	$ 5,293 58	....	... .	....	$104.70	$154.94

WOODBURY COUNTY.

1905 October 5 .	Chris Jacobson.....	Bal Due	$ *362 85	U G Whitney, Co. Atty.....	Feb. 19, 1901	U. G. Whitney....	.....	$ 10 88
1906 June 4	Frances A Lower	$ 5,424 82	271 24	U. G Whitney, Co. Atty.....	Oct. 24, 1905	U. G. Whitney....	$ 20 00	8.14
	Total	.....	$ 634 09	. ...	....	.....	$ 20 00	$ 19 02

TABLE No. 136—CONTINUED.

WORTH COUNTY.

Date Paid.	Estate.	Taxable Value.	Tax Paid.	Reported by—	Date Reported.	Fees Paid.		
						County Attorney.	Reporting.	Legal service.
1906 February 15.	John Semelka	$ 10,402.40	$ 543.24	M. H. Kepler, Co. Atty.	Aug. 2, 1904	M. H. Kepler	$ 20.00	$ 16.30

WRIGHT COUNTY.

1905 July 28	William McKeiz	$ 5,572.96	$ *279.65	Sylvester Flynn, Co. Atty.	March 25, 1905	S. Flynn	$ 20.00	$ 8.39
September 18	Ole Shelstrund	1,055.50	*53.82	Sylvester Flynn, Co. Atty.	March 24, 1905	S. Flynn	5.38	1.61
October 3	Mary M. Bohnett	2,281.24	114.06	Sylvester Flynn, Co. Atty.	March 24, 1905	S. Flynn	11.41	3.42
1906 May 14	Mary A. Eldridge	2,979.34	148.96	Sylvester Flynn, Co. Atty.	March 24, 1905	S. Flynn	14.90	4.47
	Total		$ 596.49				$ 51.69	$ 17.89

Division

State Institutions Under the Board of Control

College for the Blind	Vinton
Institution for Feeble-Minded	Glenwood
Industrial School for Boys	Eldora
Industrial School for Girls	Mitchellville
Hospital for Insane	Independence
Hospital for Insane	Mt. Pleasant
Hospital for Insane	Clarinda
Hospital for Insane	Cherokee
Penitentiary	Anamosa
Penitentiary	Ft. Madison
School for the Deaf	Council Bluffs
Soldiers' Orphans' Home	Davenport
Soldiers' Home	Marshalltown
Hospital for Inebriates	Knoxville

TABLE NO. 137.

Receipts from College for Blind at Vinton.

T. F. McCune, Superintendent.

For Month of–	Support.
1905.	
July	$ 605 10
August	91 85
September	158 28
October	110 19
November	81 79
December	99 16
1906.	
January	176 15
February	172 22
March	114 10
April	161.05
May	146 20
June	159 98
Total	$ 2,076 07

TABLE NO. 138.

Receipts from Feeble Minded Institute at Glenwood.

George Mogridge, Superintendent.

For Month of–	Support.
1905	
July	$ 106.62
August	41.92
September	74.67
October,	120.46
November	104.43
December	43 42
1906	
January	84.46
February	148.94
March	219.96
April	625 50
May	95.71
June	765 65
Total	$ 2,431 74

TABLE NO. 139.

Receipts from Boys' Industrial School at Eldora.

L. D. Drake, Superintendent.

For Month of–	Implement house.	Store house.	Cold storage.	Support.	Total.
1905.					
July	$.....	$.....	$	$ 984 35	$ 984.35
August	.....	.....	.....	28.90	28 90
October	....	.....		758.76	758.76
November	....		99 60	87 75	187 35
December	.....	54 71	.....	285 49	340 20
1906.					
January	...	...	.....	522 00	522 00
February	.....	....	....	26 20	26 20
March	..	.....	.....	33 95	33 95
April	58 50	...	.....	487 45	545 95
May	..	...	....	115.12	115 12
June	.....	.....	....	164 36	164 36
Total	$58.50	$54 71	$99 60	$3,494.33	$3,707 14

TABLE No. 140.

Receipts from Girls' Industrial School at Mitchellville.

F. P. Fitzgerald, Superintendent.

For Month of	Support.
1905.	
July	$ 8.26
September	17.56
October	6 03
December	12 26
1906.	
January	4 00
February	6.60
March	40.31
Total	$ 95.02

TABLE NO. 141.

Receipts from Insane Hospital at Independence.

W. P. Crumbacker, Superintendent.

For Month of—	Support.
1905	
July	$ 484.31
August	614.41
September	316.54
October	149.09
November	325.25
December	195.43
1906	
January	303.08
February	413.49
March	314.97
April	289.63
May	233.07
June	520.94
Total	$ 4,160.21

TABLE NO. 142.

Receipts from Insane Hospital at Mt. Pleasant.

C. F. Applegate, Superintendent.

For Month of—	Support.
1905	
July	$ 2,816.28
August	424.85
September	342.08
October	969.93
November	377.67
December	629.34
1906	
January	416.78
February	5,061.86
March	492.65
April	296.11
May	326.23
June	350.17
Total	$ 12,443.95

TABLE NO. 143.

Receipts from Insane Hospital at Clarinda.

Max E. Witte, Superintendent.

For Month of—	Support.
1905.	
July	$ 144.91
August	160 28
September	136.85
October	88.58
November	169.83
December	92.46
1906.	
January	1,086.02
February	101.29
March	1,307.38
April	454.65
May	1,464.99
June	172.13
Total	$ 5 379.36

TABLE NO. 144.

Receipts from Insane Hospital at Cherokee.

M. N. Voldeng, Superintendent.

For Month of—		Support.	Total.
1905.			
July	$.....	$ 385.29	$ 385.29
August	....	282.21	282.21
August	*.10	...	.10
September	.....	401.24	401.24
October	.....	243.65	243.65
November	....	355 88	355.88
December	**163.80	354.09	517.89
1906.			
January	.....	365.69	365.69
February	.....	755.93	755.93
March	.....	106.10	106.10
April	.....	242.45	242 45
May	.....	138.37	138 37
June	.. ....	118 16	118 16
Total	$ 163.90	$3,749.06	$3,912 96

* Refund.

** Improvement of grounds.

TABLE NO. 145.

Receipts from Anamosa Penitentiary,

Wm. A. Hunter, Warden.

For Month of—	Books and periodicals.	Lectures and entertainments.	Support.	Total.
1905				
July	$ 73 35	$ 8.15	$ 6,722 30	$ 6,803.80
August	69 75	7 75	236 66	314.16
September	452 25	50 25	281 22	783.72
October	93 37	10 38	72 76	176 51
November	65.70	7.30	173 39	246 39
December	51.75	5 75	75.45	132 95
1906				
January	63 23	7 02	265.35	335 60
February	57 83	6.42	185 13	249 38
March	41 63	4 62	704 02	750 27
April	55.80	6.20	398 15	460.15
May	347 62	38 63	136.98	523.23
June	68 85	7.65	286.40	362.90
Total	$ 1,441 13	$ 160 12	$ 9,537 81	$11,139.06

TABLE No. 146.

Receipts from Fort Madison Penitentiary.

N. N. Jones, Warden.

For Month of—	Support.	Books and periodicals.	Lectures and entertainments		Total.
1905					
July	$ 12.80	$ 264.60	$ 29.40	$ *297.80	$ 604.60
August	7.92	123.98	13.77	**14 00 *297 20	456.87
September	5.00	196 43	21.82	**40.00 *237.10	500.35
October	15.18	74 03	8.22	.....	97 43
November	12.20	81.45	9.05	*180.50	283.20
December	78 47	41.63	4.62	*120.00	244.72
1906					
January	2 95	69.53	7.72	.....	80.20
February	3.20	36.45	4.05	.....	43.70
March	27 65	42 08	4.67	.....	74.40
April	167.12	34.20	3 80	.....	205.12
May	1,179.20	39.83	4.42	.....	1,223.45
June	7.85	44 55	4.95	*120.00	177.35
Total	$1,519 54	$1,048.76	$ 116 49	$1,306.60	$3,991.39

* New Prison Wall.

** New Hospital.

TABLE NO. 147.

Receipts from the School for the Deaf at Council Bluffs.

H. W. Rothert, Superintendent.

For Month of—	Support.
1905.	
July	$ 575.06
August	882.74
September	82 95
October	80 14
November	184.20
December	87.80
1906.	
January	43.94
February	53 61
March	330 90
April	148 08
May	35 06
May	1,121.64
June	130 57
Total	$ 3,756 49

TABLE NO. 148.

Receipts from Soldiers' Orphans' Home at Davenport,
F. J. Sessions, Superintendent.

For Month of		Support.	Total.
1905			
July	$	$ 67 73	$ 67 73
August		503.48	503 48
September		28 75	28 75
October		40 25	40 25
November		339 50	339.50
December		514 94	514 94
1906			
January		159 41	159 41
February		45 39	45 39
March		135 92	135 92
April		37 96	37 96
April	*535 00		535.00
May		519 96	519 96
June		34 06	34 06
Total	$ 535 00	$ 2,427 85	$ 2,962 85

* Laundry equipment.

TABLE NO. 149.

Receipts from Iowa Soldiers' Home at Marshalltown.

C. C. Horton, Commandant.

For Month of—	Support.
1905.	
July	$ 50.90
August	103.29
September	17.98
October	397 38
November	132.00
December	40.55
1906.	
January	184.80
February	253.54
March	635.28
April	128.94
May	343.92
June	238.17
Total	$ 2,526.74

TABLE NO. 150

Receipts from Knoxville.

For Month of	Refund.	Construction fund.	Support.	Amount.
Remitted by F. S. Treat, Sec'y. Board of Control				
July, 1905		$ 96 34		$ 96.34
August, 1905	$ 1.28			1.28
August, 1905		50 00		50.00
Remitted by Wm. Drummond.				
September, 1905		3 00		3 00
Remitted by F. S. Treat.				
September, 1905		50 00		50 00
October, 1905		50 00		50.00
October, 1905		25 00		25 00
Remitted by O. C. Willhite, Supt.				
February, 1906			$ 602 00	602 00
March, 1906			128 16	128.16
April, 1906			80 37	80 37
May, 1906			89 48	89.48
June, 1906			44 40	44 40
Total	$ 1 28	$ 274 34	$ 944 41	$ 1,220 03

TABLE NO. 151.

Posthumous Fund.

Date Received.	Amount.
1905	
October, Received from Marshalltown	$ 93.19
1906	
January, Received from Marshalltown	228.92
March, Received from Marshalltown	56.00
January, Received from Ft. Madison	18.95
February, Received from Clarinda	24.47
Total	$ 421.53

TABLE NO. 152.

Showing Summary of Receipts of Revenue from State Institutions under Board of Control for Period Ending June 30, 1906.

Names of Institutions and Location.	Support.		Books and periodicals.	Lectures and entertainments		Construction fund.	Total.
College for the Blind, Vinton	$ 2,076 07						$ 2,076 07
Feeb e Minded Institution, Glenwood	2,431 74						2,431.74
Boys Industrial School, Eldora	3,494 33	$ * 58.50			** 154 31		3,707 14
Girls Industrial School, Mitchellville	95 02						95 02
Insane Hospital, Independence	4,160 21						4.160 21
Insane Hospital, Mt. Pleasant	12,443 95						12,443 95
Insane Hospital, Clarinda	5,379.36						5,379 36
Insane Hospital, Cherokee	3,749 06	‡ .10			†† 163 80		3,912 96
Penitentiary, Anamosa	9,537 81		$ 1,441 13	$ 160 12			11,139 06
Penitentiary, Ft Madison	1,519 54		1,048 76	116 49	§§ 1,306 60		3,991 39
School for the Deaf, Council Bluffs	3,756 49						3.756 49
Soldiers Orphans' Home, Davenport	2.427 35	† 535 00					2,962 35
Soldiers' Home, Marshalltown	2 526.74						2,526 74
Hospital for Inebriates, Knoxville	944.41	§ 272 62				$ 3 00	1,220.03
Posthumous Fund	431 53						431 53
Total	$ 54,973 61	$ 866.22	$ 2,489 89	$ 276.61	$ 1,624 71	$ 3 00	$60,234.04

** Store house and cold storage. †† Improvement of grounds. §§ New prison walls.

* Improving house. ‡ Refund. † Laundry equipment. § Rent of track, etc.

TABLE NO. 153.

I. MISCELLANEOUS RECEIPTS FROM STATE INSTITUTIONS UNDER THE BOARD OF CONTROL, CREDITED TO THE GENERAL REVENUE FUND OF THE STATE PENITENTIARY AT FT. MADISON.

Date Received.	Paid by	Amount.
1905.		
July 3	N. N. Jones, Warden	$ 3,675.46
August 2	N. N. Jones, Warden	4,333.75
September 5	N. N. Jones, Warden	4 275.55
October 3	N. N. Jones, Warden	4,170.50
November 4	N. N. Jones, Warden	4,280.35
December 2	N. N. Jones, Warden	3,913.10
1906.		
January 4	N. N. Jones, Warden	3 555 90
February 2	N. N. Jones, Warden	3,705 75
March 2	N. N. Jones, Warden	3,962.20
April 3	N. N. Jones, Warden	3,294.65
May 2	N. N. Jones. Warden	3,142 20
June 2	N. N. Jones, Warden	4,028 84
Total		$ 46,338.25

TABLE NO. 154.

Penitentiary at Anamosa.

Date Received.	Paid by.	Amount.
1905.		
July 6	Wm. A. Hunter, Warden	$ 766.74
September 5.	Wm. A. Hunter, Warden	308 88
November 6	Wm. A Hunter, Warden	304 25
December 4	Wm A. Hunter, Warden	276.65
1906.		
January 3	Wm. A. Hunter, Warden	208 85
February 2	Wm. A Hunter, Warden	139.71
April 4	Wm. A Hunter, Warden	644.05
May 2	Wm A. Hunter, Warden	487.67
June 2	Wm A. Hunter, Warden	256.26
Total		$ 3,392.06

The heading to table No. 153 should read as follows:

I MISCELLANEOUS RECEIPTS FROM STATE INSTITUTIONS UNDER THE BOARD OF CONTROL, CREDITED TO THE GENERAL REVENUE FUND OF THE STATE.

TABLE NO. 153.

Penitentiary at Ft. Madison.

TABLE NO. 155,

Insane Hospital at Independence.

Date Received.	Paid by—	Amount.
1905		
July 3	W. P. Crumbacker, Superintendent	$ 36 00
July 18	David Donnan, Guardian	36 00
August 3	W. P Crumbacker, Superintendent	36.00
October 18	David Donnan	36 00
November 3	W. P. Crumbacker, Superintendent	72 00
1906		
January 4	W. P. Crumbacker, Superintendent	36.00
January 15	David Donnan, Guardian	36.00
February 3	W. P. Crumbacker, Superintendent	36.00
April 4	W. P Crumbacker, Superintendent	36 00
April 16	David Donnan, Guardian	36.00
May 3	W. P. Crumbacker, Superintendent	36 00
Total		$ 432 00

TABLE NO. 156.

Insane Hospital at Clarinda.

Date Received.	Paid by—	Amount.
1905		
August 2	Max E. Witte, Superintendent	$ 36 00
December 28	Max E. Witte, Superintendent	36 00
Total		$ 72.00

TABLE NO. 157.

Boys Industrial School at Eldora.

Date Paid.	Paid By—	Amount.
1906		
April 3	L. D. Drake, Superintendent	$ 10.00
May 3	L. D. Drake, Superintendent	11.90
June 4	L. D. Drake, Superintendent	10.00
Total		$ 31.90

II. DISBURSEMENTS OF REVENUE FROM THE TREASURY FOR INSTITUTIONS UNDER THE BOARD OF CONTROL.

TABLE NO. 158.

Showing Disbursements of Revenue for the College for the Blind at Vinton.

For Month of—	Support.	New Buildings furniture and fixtures.	New Improvements other than new buildings.	Miscellaneous	Total.
1905					
July	$ 1,281 04	$ 50.00	$ 1,095.00	$	$ 2 426 04
August	1,892 30				1 892 30
September	2,604.09				2 604 09
October	2,521 84				2 521.84
November	3,914 73				3,914 73
December	2,170.09				2,170 09
1906					
January	3,901.19				3,901.19
February	3,320 48				3 320.48
March	3,197.37				3,197.37
April	2,544.93				2,544.93
May	3,086 19				3,086 19
June	2,404.20			100 00	2,504.20
Total	$ 32,838.45	$ 50.00	$ 1,095 00	$ 100.00	$ 34,083.45

TABLE NO. 159

Showing Disbursements of Revenue for Hospital for Inebriates at Knoxville.

For Month of—	Support.	New buildings furniture and fixtures.	Miscellaneous.	Total.
1905				
July	$	$ 1,520.67	$	$ 1,520 67
August		22,288.96		22,288 96
September		5,093.20	22.50	5,115.70
October		15,825.73		15,825.73
November		4,586.99	287 96	4,874.95
December	188.15	18,362 45	120 46	18,671.06
1906				
January	2,212.62	3,574.67		5,787.29
February	3,221 76	17,793 73	74.27	21,089 76
March	4,683 66	2,196.78	599 27	7,479 71
April	4,224.37		17.71	4,242 08
May	4,788 65			4,788.65
June	2,433.91			2,433.91
Total	$ 21,753.12	$ 91,243 18	$ 1,122.17	$ 114,118.47

TABLE NO. 160.

Showing Disbursements of Revenue for the Feeble-Minded Institute at Glenwood.

For Month of—	Support.	Contingent and repairs.	New buildings furniture and fixtures.	Repairing old buildings.	New improvements other than new buildings.	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.
1905								
July	$ 14,072.92	$ 755.99	$ 1,373.90	$717.44	$4,000.00	$ 141.01	$ 22.17	$ 21,083.43
August	10,027.89	730.94	13,796.39	.....	....	.....	.....	24,555.22
September	12,303.87	178.05	9,341.56	.....	60.42	.....	900.00	22,783.90
October	14,514.92	224.55	4,507.55	....	.....	.....	.....	19,247.02
November	17,554.23	140.21	4,037.86	.....	.....	1,164.72	.....	22,897.02
December	14,997.85	85.00	8,407.43	.....	.....	.....	....	23,490.28
1906								
January	15,634.63	52.00	34.60	.....	.....	.....	.....	15,721.23
February	16,758.55	54.00	3,921.95	.....	.....	.....	...	20,734.50
March	13,236.63	48.00	2,159.24		.....	.....	.....	15,443.87
April	15,629.62	14.33	57.00	95.67	.....	.....	.....	15,796.62
May	10,601.78	52.50	.....	60.00	24.00	.....	.....	10,738.28
June	12,174.62	135.33	.....	114.81	.....	.....	.	12,424.76
Totals	$167,507.51	$2,470.90	$47,637.48	$987.92	$4,084.42	$1,305.73	$922.17	$ 224,916.13

TABLE NO. 161.

Showing Disbursements of Revenue for Industrial School at Eldora.

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Repairing old buildings.	Books, periodicals and lectures.	New improvements other than new buildings.	Machinery, tools, chattels and salaries	Miscellaneous.	Total
1905									
July	$ 5,307 78	$ 78 00	$ 115.00	$.....	$.....	$ 761 95	$.....	$.....	$ 6,262 73
August	4,:04 06	164.32	982.88	.....	.....	2,098 96	323.25	.....	8,073.47
September	4.376 35	73.80	946 40	.....	72.50	488 58	....	217.27	6,174.90
October	5,024 11	110.80	1,221.07	....	10 80	177.10	18.97	58.50	6,616.35
November	4,720.38	78 00	672 72	105 67	.....	133.66	....	.....	5,710.43
December	4,865.48	78.00	2,451.08	.....	15.85	720.72	.....	.....	8,131.13
1906									
January	5,494.46	75.00	133 22	.....	.....	107 24	.....	.....	5,809.92
February	4,893 40	18.00	130 00	.....	.....	.....	.....	.....	5,041.40
March	8.242.32	15 02	1,569 99	.....	52.50	93.00	2 25	.....	9,975 14
April	5,262 87	16 20	235 22	.....	....	8.00	.....	.....	5 522 29
May	4,291.70	32 00	668 08	.....	10 70	10 35	71 50	.....	5,084 33
June	5,427 30	8.31	293.24	7.43	.....	5.13	864.15	.....	6,605.56
Total	$ 62.410 21	$ 747.51	$ 9.418.90	$ 113.10	$ 162.35	$ 4 604 69	$ 1,275 12	$ 275.77	$ 79.007 65

TABLE NO. 162.

Showing Disbursements of Revenue for Industrial School for Girls at Mitchellville.

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Books, periodicals and lectures.	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.
1905							
July	$ 2,525 94	$	$	$.....	$.	$ 3 00	$ 2,528 94
August	3,003 10	448.27	....	.....	.....	12 00	3,463.37
September	2 019 57	63.64	..	.....	.....	3 00	2 086 21
October	2,451 44	3.50	1,275 00	.....	.....	15 00	3,744 94
November	2 477.10	35.30	. ..	.....	.....	9.00	2,521 40
December	3,131 61	. ....	1 154.49	.....	.... ..	6.00	4,292 10
1906							
January	2,417.99	. ....	.. ....	.	.....	21.00	2.438 99
February	3,105 43	.	....	227 67	.....	15 00	3,348 10
March	3,119.67	. . .	. . .	1.05	.....	12.00	3,132 72
April	2,977 05	.....	.....	.....	..	12.00	2,989 05
May	3 734.44	. ...	....	.....	432 00	18.25	4,184.69
June	2,894 83		.....	.	...	524 25	3,419 08
Total	$33,858 17	$550.71	$2,429.49	$228 72	$ 432 00	$650 50	$38,149.59

TABLE NO. 163.

Showing Disbursements of Revenue for the Hospital for Insane at Independence.

For Month of	Support	Contingent and repair.	New buildings, furniture and fixtures.	Repairing old buildings	New improvements other than new buildings.	Miscellaneous	Total.
1905.							
July	$ 11,930.59	$ 169 91	$1,134 08	$145.50	$ 1,705 27	$.....	$ 15,085.35
August	14 432 01	132 10	885 62	178 25	1,234 57	..... .	16,862 55
September.	7,546 63	838 33	938 85	.... .	496 89	105 95	9 926 65
October	10,716 48	.. ....	206 77		299 30	1,394 00	12 616 55
November	15,809 47	323 54	606 77	50 19	286 25	....	17,076 22
December	15,170 75	..... .	377 92	.....	263 22	....	15,811 89
1906							
January	17,929 62	.....	66 50	.....	628 01	...	18,624.13
February	17,098.17	.....	344 49	.....	.....	.....	17,442 66
March	14,248 37	....	334 13	.....	.....	....	14,582.50
April	12,491 76	.. ..	91 00	.	....	.. ..	12,582 76
May.	10,147 17	---	87 50		.....	.....	10,234 67
June	11,800 69	....	581 15	58 50	57 30	.	12 497.64
Total	$ 159,321.71	$1,463 88	$5,654.78	$433 44	$ 4,970.81	$1,499 95	$ 173,343.57

TABLE NO. 164.

Showing Disbursement of Revenue for Hospital for Insane at Mt. Pleasant.

For Month of—	Support.	Contingent and repair.	New buildings furniture and fixtures.	Repairing old buildings.	Books, periodicals and lectures	New improvements other than new buildings	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.
1905									
July	11,347.85	$ 858 39	$ 270.75	$ 40.76	$ 1.25	$ 355.16	.....	$ 282,39	$ 13,156 55
August	13,111 31	102.26	183 59	9.50	3 33	380 00	.....	160.00	13 949 99
September	10,370 71	664 75	280 83	.....	10.00	941.81	.....	161 94	12,430.04
October	10,925 65	246.54	2 00	97 00	2.40	170 05	42 73	46 25	11,532 61
November	15 046 95	235.00	57 50	.....	8.75	201 78	....	285 88	15,835.86
December	17,083 28	238 21	100 00	.....	8,25	1,318 66	.....	157.91	18,906.31
1906									
January	17 311.58	83 38	37 30	238 00	22,85	1,335 66	.....	144.65	19,173.42
February	18,827 57	574.86	47 43	....	3.00	19 00	.....	311 63	19,783.49
March	15,001 64	126 16	155 35	168 00	25 85	.....	.....	175 99	15,652.99
April	11,645 12	146.25	38 80	32 67	48.63	....	.....	.....	11,911 47
May	13,218.70	234 25	126 78	73 50	.....	19 50	373 50	137.00	14,183 23
June	16,591 62	395.80	21 03	38.12	...	16.35	24.30	220 83	17,308.05
Total	$ 170,481 97	$ 3,905.85	$ 1,321.36	$ 697 55	$ 134.31	$ 4,757 97	$ 440.53	$ 2,084.47	$ 183,824 01

TABLE NO. 165

Showing Disbursements of Revenue for Insane at Clarinda.

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Repairing old buildings.	Total.
1905					
July	$ 8,799.88	$ 173 13	$	$ ...	$ 8.973 01
August	17,423.95	100 00	2.550.00	.....	20.073 95
September	11,335 74	.....	2,125 00	.....	13,460.74
October	11,139 61	.....	3 400.00	....	14 539.61
November	15,649.15	28.55	2,550 00		18 227 70
December	11 133.24	1,041 66	2,529 10	10.00	14 714.00
1906					
January	11,528 68	2,051 00	1,473 00	.....	15 052 68
February	17,776 69	2,994 59	5,339.31	.....	26 110.59
March	11.611 52	.....	260 00	....	11,871 52
April	12,302 57	.....	.....	....	12.302.57
May	9,879.29	1,390 20	.....	.....	11,269 49
June	10.033.58	....	....	.....	10,033.58
Total	$148, ,613 90	$ 7,779.13	$20 226 41	$10 00	$ 176,629 44

TABLE NO. 166.

Showing Disbursements of Revenue for Insane Hospital at Cherokee.

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Books, periodicals and lectures.	New improvements other than new buildings.	Machinery, tools, chattels, and salaries	Total.
1905.							
July	$ 8,830 62	$ 361 18	$ 119 87	.....	$ 862.32	$.....	$ 10,173.99
August	9,556 07	136.72	9,111 84	.....	2.490.97	.....	21,295 60
September	10,584 03	112 81	2,913.59	.....	2 528.86	.....	16.139.29
October	9,650 95	3,439.20	.....	.....	2,390 94	.....	15,481.09
November	12,042 94	494.27	.....	.....	238 49	.....	12,775.70
December	12,778 11	170 64	3,279 56	.....	4,001 85	156.74	20,396 90
1906.							
January	12,664 58	166 00	37 80	.....	1,283 50	.....	14,151.88
February	14,133.04	319 68	226 57	22.43	.....	.....	14,701.72
March	11.321 05	1,078 05	.....	.....	.....	.....	12,399.10
April	9.163 75	376 74	.....	.....	.....	.....	9,540.49
May	9,513.85	120 36	.....	.....	858 30	.....	10,492.51
June	10,475 28	133,33	.....	.....	560.18	.....	11,168.79
Total	$130,714.27	$6,908.98	$15 689 23	$22.43	$15,215 41	$156.74	$168,707.06

TABLE NO. 167.

Showing Disbursements of Revenue for Penitentiary at Anamosa

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Books, periodicals, literature, lectures and entertainments	New improvements other than new buildings.	Machinery, tools, and chattels and salaries.	Miscellaneous.	Total.
1905								
July	$ 2,009 30	$ 409 16	$	$ 19.55	$ 21 58	$ 4,078 27	$ 87 09	$ 6,624.95
August	4,820.01	575.40	.....	64.65	.....	3.984 92	93 55	9.538 53
September	2,769 29	578.84	.....	2 80	..	4.119.07	163 93	7,633 93
October	2,191.45	237 59	.....	44 05	6,375 00	3,977.59	151 81	12,977.49
November	5,350 34	197 20	.....	33 44	.....	4,123 22	112.08	9,816 28
December	4,309.26	303 06	.....	4 68	8,500.00	4,122.27	129 40	17,368.67
1906								
January	4,889.86	391.61	53 90	8.64	15.37	4,040.36	94 69	9,494.43
February	4,932 86	633.05	300.84	517 64	.....	4.118.77	74.66	10 577 82
March	3,118.16	.....	7,192 59	259 43	2,975 00	4,005 91	120 82	17,671 91
April	7,318.59	.....	426 70	248.50	3,281.73	4,285 36	87.36	15,648.24
May	3,484 34	151.41	545 20	90	.....	4,338.26	154.85	8,674 96
June	3,217 03	222 08	4,000 00	11.85	.....	4,187 96	97 70	11,736.62
Total	$ 48,410 49	$ 3,699.40	$ 12,519 23	$ 1,216 13	$ 21,168.68	$ 49 381 96	$ 1,367 94	$ 137,763 83

TABLE NO. 168.

Showing Disbursements of Revenue for Penitentiary at Ft. Madison.

For Month of—	Support.	Contingent and repair.	New buildings, furniture and fixtures.	Repairing old buildings.	Books, periodicals and lectures.	New improvements other than new buildings.	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.
1905									
July	$ 3,828 70	$ 234.25	$ 547.05	$.....	$ 256.77	$ 2,873 39	$ 4,296 67	$ 214 51	$ 12,241.34
August	6,470 04	83.21	297.98	86.22	4.30	1,863.88	4,268.02	141 42	13,215.07
September	4,435.22	291.03	2,725.61	.....	.....	1,066.05	4,362 65	129 57	13,010 13
October	3,286.12	140 21	25 00	73.94	46.50	1,302 59	4,153 85	160.10	9,188 31
November	6,372 88	1,000.79	42 00	906 36	.....	986 10	4,205 99	136 57	13,650 64
December	8,314.42	365.33	2,834 58	99.21	16 00	627 54	4,220 54	197 70	16,675 32
1906									
January	4,079 79	3 77	504.10	23.00	26.90	.....	4,304.93	189 40	9,131.89
February	8,562.31	391 26	1,243 89	327 22	31 00	.....	4,325.34	104 76	14,985.78
March	5,177 85	92 60	49.39	.....	636.90	.....	4,150.61	47.17	10,154.52
April	5,174.53	199.57	161 20	.....	324 76	.80	4,148.21	178.37	10,187.44
May	6,223.12	610 33	83 06	.....	120.43	634 61	4 233.32	95 11	11,999.98
June	3,757.99	608 35	523.94	227 70	389.20	575 40	4,249 88	125 96	10,458.42
Total	$ 65,682.92	$ 4,020.70	$ 9,037 80	$ 1,743 65	$ 1,852.76	$ 9,930 36	$50,910.01	$ 1,720 64	$ 144,898 84

TABLE NO. 169

Showing Disbursements of Revenue for School for the Deaf at Council Bluffs.

For Month of—	Support.	Contingent and repair.	New buildings furniture and fixtures.	Repairing old buildings.	Books, periodicals, and lectures.	New improvements other new buildings	Total.
1905							
July	$ 4,525 89	.....	$ 14,545.20	$ ...	$337 07	.....	$19,408.16
August	1,904 91	.....	17,010.25	.....	179.60	.....	19,094.76
September	1,511 18	.....	6 719.60	50.00	.....	.....	8,280.78
October	2,977.45	74.41	8,057 51	....	27.09	.....	11,136 46
November	5.867.42	.....	11,160.00	...	4 50	.....	17,031 92
December	6,362 17	.....	11 373 00	.....	.....	.....	17,735.17
1906							
January	5,943.27	97.58	11,789 64	.....	.....	.....	17,830 49
February	7,297 32	.....	11,180.97	.....	.....	.....	18,478.29
March	6,240 30	.....	16,198 21	.....	.....	...	22,438.51
April	6,847.15	.....	159.36	.....	4.90	274.00	7,285.41
May	6,314.10	.....	750 09	.....	.....	.....	7,064 19
June	4,461 35	.....	669.85	.....	.....	.....	5,131.20
Total	$60,252 51	$171.99	$109.613 68	$50 00	$553.16	$274.00	$ 170,915.34

TABLE No. 170.

Showing Disbursements of Revenue for Soldiers Orphans' Home at Davenport.

For Month of—	Support.	Contingent and repair.	New buildings, furniture, and fixtures.	Repairing old buildings.	Books, periodicals and lectures.	New improvements other than new buildings and purchase of land.	Machinery, tools, chattels and salaries.	Total.
1905.								
July	$ 3,966 69	$ 176.77	$ 4,882 50	$ 425 00	$	$	$	$ 9,450.96
August	5,955 63	137.80	765 00	2,380 00				9,238 43
September	5,340.29	1,138 10	820 00	1,092 50				8,390 89
October	5,692 40		500.00	1,000 00				7,192.40
November	7,163.94	280 20						7,444 14
December	7,546.91	253 96	295.00	466.00			2,062 00	10,563 87
1906.								
January	7,196.84				15 00	450 00		7,661 84
February	5,795 87				105 82	7 00	89 00	5.997.69
March	5,457 07			163.73			19 80	5,640.59
April	5,591.63							5,591 63
May	5,579 49						43 88	5,623 37
June	4,944.95				10 00			4,954.95
Total	$ 70,231.70	$ 1,986.63	$ 7,262.50	$ 5,466 23	$ 130 82	$ 457 00	$ 2,214.68	$ 87,749 75

TABLE No. 171.

Showing Disbursements of Revenue for Soldiers' Home at Marshalltown.

For Month of—	Support.	New buildings, furniture and fixtures	Repairing old buildings.	New improvements o her than new buildings.	Total.
1905.					
July	$ 8,427 94	$.....	$.....	$ 815 20	$ 9.243 14
August	11,649 63	.....	172 00	134.25	11,955 88
September	10,117 25	.....	.....	333 20	10,450 45
October	9,235 61	.....	.....	.....	9,235 61
November	15,117 57	1,229 34	.....	....	16,346 91
December	11,411 25	.....	208 05	675 00	12,294 30
1906					
January	12 528 54	500 00	.....	.....	13,028 54
February	21,444.74	.....	.....	...	21,444 74
March	11,098 78	.....	.....	72.75	11,171 3
April	12,305 76	127 75	.....		12,433 51
May	14,788.14	.....	.....	550 00	15,338.14
June	12,505 20	.....	....	.....	12,505 20
Total	$ 150,630 41	$ 1,857 09	$ 380 05	$ 2,580.40	$ 155,447 95

TABLE No. 172.

Showing Summary of Disbursements for, Receipts from, and Net Costs of Institutions under the Board of Control, for the year ending June 30, 1906.

Name of Institution and Location.	Support.	Contingent and repair.	New Buildings, furniture and fixtures.	Repairing old buildings.	Books, periodicals and lectures.	New improvements other than new buildings.	Machinery, tools, chattels and salaries.	Miscellaneous.	Total.	Receipts.	Net Cost.
Penitentiary at Anamosa	$ 48,410.49	$ 3,699.40	$ 12,519 23	.	$1 216.13	$21,168 68	$49,381 96	$1,367.94	$ 137,763 83	$ 14,531 12	$ 123,232.71
Penitentiary at Ft. Madison	65,682 92	4,020 70	9,037 80	$ 743.65	1,852.76	9,930.36	50,910 01	1,720.64	144,898 84	50,348 59	94,550 :5
Industrial School at Eldora	62,410 21	747 51	9,418.90	113 10	162 35	4,604 69	1.275.12	275.77	79,007.65	3,739 04	75 268 61
Industrial School at Mitchellville	33,858 17	550.71	2,429 49	.....	228 72	.....	432.00	650 50	38,149 59	95 02	38,054.57
School for the Deaf at Council Bluffs	60,252 51	171 99	109,613 68	50 00	553 16	274 00	.....	.....	170,915 34	3,756 49	167,158 85
Soldiers' Orphans Home Davenport	70,231 70	1,986 83	7,262 50	5,466 22	130.82	457 00	2,214 68	.....	87,749 75	2,962.35	84,787 40
College for the Blind at Vinton	32,838 45	....	50 00	.	.....	1,095 00	.....	100 00	34,083 45	2,076 07	32,007.38
Soldiers' Home at Marshalltown	150,630 41	.....	1,857 09	380 05	....	2,580.40	.....	.....	155,447 95	2,914.85	152,533.10
Feeble Minded Institute at Glenwood	167,507.51	2,470 90	47,637 48	987 92	.....	4,084 42	1,305.73	922 17	224,916.13	2,431.74	222,484.39
Hospital for Inebriates at Knoxville	21,753.12	.....	91,243.18	.....	.....	....	.....	1,122.17	114,118.47	1,220.03	112,898.44
Hospital for Insane at Cherokee	130,714 27	6,908.98	15,689.23	.....	22 43	15,215.41	156.74	.....	168,707.06	3,912.96	164,794 10
Hospital for Insane at Clarinda.	148,613.90	7,779.13	20,226.41	10.00	.....	.....	.....	.....	176,629 44	5,475.83	171,153.61
Hospital for Insane at Independence	159,321.71	1,463 88	5,654 78	432.44	....	4,970.81	.....	1,499 95	173,343.57	4,592 21	168,751 36
Hospital for Insane at Mt. Pleasant	170,481.97	3,905 85	1,321.36	697 55	134 31	4,757.97	440.53	2,084.47	183,824.01	12,443.95	171,380.06
Paid on account Disposition of State Property at St. Louis	.....	.....	.....	.....	.....	.....	.....	.....	59.12	.....	59 12
Total	$1,322,707.34	$ 33,705.88	$3:3,961.13	$9,880.93	$4,300 68	$69,138.74	$106,116.77	$9,743.61	$1,889 614.20	$110,500.25	$1,779,113.95

TABLE No. 173.

Showing Monthly Disbursements for Institutions under Board of Control.

Month of—	Amount.
1905	
July	$ 138 237 33
August	195,498 08
September	126,488.76
October	151,856 01
November	147,528.06
December	168 123 90
1906	
January	201,210 09
February	157,798 67
March	208,066.27
April	160 811 98
May	126,578 46
June	122,762 68
July	122,181 96
Total	$ 1,980,814.20

III. DISBURSEMENTS OF REVENUE FROM THE TREASURY FOR THE STATE EDUCATIONAL INSTITUTIONS.

TABLE No. 174.

Showing Disbursements for the State University from the Various Funds.

Month of—	Support.	Contingent and repairs.	New buildings and improvements of buildings and land.	Regents.	Purchase of land.	Library expense.	Miscellaneous.	Total.
1905								
July	$ 46,375.00	$ 1,875.00	$ 21,000.00	$ 24.60	$ 3,125.00	$ 2,500.00	$ 2,500.00	$ 77,399.60
September	.....	.....	.....	20.30	.....	.....	.....	20.30
October	46,375.00	1,875.00	16,000.00	462.50	3,125.00	2,500.00	2,500.00	72,837.50
November	4,375.00	.....	.....	.....	.....	.....	.....	4,375.00
1906								
January	30,000.00	1,875.00	12,500.00	.....	3,125.00	.....	.....	47,500.00
February	.....	.....	.....	4.00	.....	.....	.....	4.00
April	46,375.00	1,875.00	3,500.00	218.00	3,125.00	2,500.00	2,500.00	60,093.00
June	.....	.....	.....	251.20	.....	.....	.....	251.20
Total	$ 173,500.00	$ 7,500.00	53,000.00	980.60	$ 12,500.00	$ 7,500.00	$ 7,500.00	$ 262,480.60

TABLE No. 175.

Showing Disbursement for the State College at Ames

Month of—	Endowment and support fund.	Repair fund.	New buildings and improvements of buildings and lands	Trustees	Purchase of land.	Live stock and equipment of farms.	Good roads experimentation and engineering department.	Financial agent.	Total.
1905									
July	$ 22,500.00	$ 1,125.00	$ 10,685.56	$ 283.50	$ 4,814 68	$.....	$ 2,360 09	$ 100 00	$ 41,868 83
August	3,500.00	.....	3,050.00	101 20	.....	.....	.....	100.00	6,751 20
September	16,200 00	.....	1,484 42	308 40	.....	.....	.....	100 00	18,092.82
October	16,300.00	.....	27,700.00	323 60	6,972.58	325 22	.....	100.00	51,721.40
November	17,500.00	.....	1,300 00	56 20	2.25	.....	.....	100 00	18,958 45
December	9,000.00	.....	10,600 00	266 40	.....	2,500 00	1,000.00	100 00	23,466 40
1906									
January	15,000 00	.....	.....	374 20	4,814 69	.....	.....	100.00	20,288 89
February	17,824 98	.....	22,701.99	371 10	.....	.....	2,500.00	100 00	43,498.07
March	16 250.00	.....	13,700.00	5 00	.....	.....	.....	100.00	30,055 00
April	10,050.00	1,500.00	1,200.00	312 00	4,814 69	11.90	1,000.00	100 00	48,988 59
May	.....	.....	.....	489.20	5,500 00	.....	.....	100 00	6,089.20
June	13,750 00	.....	3,003 45	485.10	.....	350 10	667.40	465.01	18,721 06
Total	$ 157,874 98	$ 2,625 00	$ 95,425 42	$ 3.375 90	$ 26,918.89	$ 5,187 22	$ 7,527.49	$ 1,565 01	$ 298,499,91

TABLE No. 176.

Showing Disbursements for the State Normal School at Cedar Falls.

For Month of—	Support.	Contingent and repair.	Library expense.	Grading and paving.	Trustees.	Total.
1905.						
July	$11,341 66	$ 3,125 00	$.....	$.....	$...	$ 14,466 66
August	7,000 00		.....	.....	64 80	7,064 80
September	....	2,250 00	2,500 00	...	146 10	4,896 10
October	11,000 00	6,250 00	.....	750 00	96 40	18,096 40
November	.		....	.....	26.00	26 00
December	7,075 00	2,250 00	.....	.....	56 00	9,381 00
1906.						
January	8,427 50	7,291 67	....	.....	123 80	10,852 97
February	9,125 00		1,250.00	.....	..	10,375 00
March	7,125 00	2,250 00	.....	.....	94 10	9,469.10
April	9,125 00	6,250.00	.....	.....	...	15,375 00
May	1,875 00		1,250 00	... .	120 70	3,245.70
June	7,125 00	2,250 00	.....	750 00	110 90	10,235 90
Total	$74 229.16	$31,916 67	$ 5,000 00	$ 1.500 00	$ 838 80	$ 112,484 63

Division

Comparative Statistical Tables

TABLE No. 177.

Showing Financial Transactions of the Treasury of Iowa for the Biennial Periods 1901-03; 1903-05; and for the Year Ending June 30, 1906.

Months of Fiscal Period.	Revenue Collections.			Warrants Issued.			Warrants Redeemed.		
	1901-03.	1903-05.	1905-1906. (one year)	1901-03.	1903-05	1905-1906. (one year)	1901-03.	1903-05.	1905-1906. (one year.)
July	$ 75,504.75	$ 86,745 68	$ 106 701 93	$ 162,588 12	$ 253,569.41	$ 362,779.10	$ 161 046.27	$ 253,982.19	$ 379,963.09
August	93,588 61	90,912.42	98.154.58	182,666 71	256,333.89	323,612.82	183,310.06	251,310 38	323 616.29
September	97,277.13	118,603.26	119,343.73	231,263.28	254,413 73	259 63..77	234,388,09	263,523.11	255,530.36
Quarter	$ 266,370 49	$ 296,261.36	$ 324,200.24	$ 576,518 11	$ 764,317 03	$ 946 029 69	$ 578,744 42	$ 768,815.68	$ 959,109 74
October	425,052 99	603 163.98	676,935.65	224,334.42	272.485.64	381,098.42	219,335 28	272,523 66	392,299 74
November	177,573.95	175,765.01	240,281.18	301,458 06	288,572 43	272,578.51	302,701 31	253,754.80	283,124.33
December	97,234.22	149 334.64	168,264 28	230,368.81	268,236.90	330,466.87	229,111.06	301,155.15	298 464 70
Quarter	$ 700.161 16	$ 928,263 63	$ 1 085,481.11	$ 756,161 29	$ 829 294.97	$ 984,143.80	$ 751,147.65	$ 827,433.61	$ 973 888.77
January	118,417 40	174,027 84	167,811.44	202 539.57	252,176.31	339,316.18	200,754.75	247,816.38	357,470.91
February	260 344 01	282,755.75	307,944.22	237,569.51	345 662 73	396,096.64	240 115.41	327,117 84	401,470 29
March	259.192 95	314 783.56	321,822.53	244,406.09	242.701.39	322,338.25	241,451.61	264,391 50	321,026.89
Quarter	$ 637,954 36	$ 771,567.15	$ 797.578.19	$ 684,515,17	$ 840.540 43	$ 1,057.751.07	$ 682,321.77	$ 839,325.72	$ 1,079,968 09
April	683,524.18	796 246.81	856,224 85	254,905 23	337 194.54	333,417 53	259,874.90	317 180 81	341 357.90
May	220 190.15	255,782.85	292,516 70	283 246.45	223,158 81	208,767.09	280,006.25	267,318 15	200 831 87
June	95,432.69	127,458.32	110 149 57	240 526 48	280,920.10	326,760 86	243,535 80	258,731.45	211 288.25
Quarter	$ 999,137.02	$ 1,179,487 98	$ 1,258,891.12	$ 778,678.16	$ 841,273.45	$ 868,945 48	$ 783,416.95	$ 843,230 41	$ 753,428.02
July	543,653.57	104,256 28	....	240,241.70	267,971 56	.....	240,829.03	256 984.53	.....
August	222,297 03	93,781 31	....	234,206.47	253,172,96	.....	237,299.00	251,862 46	.....
September	103,804 47	129.811 92	....	293 968.77	307 254 14	.....	287,380 45	310,471.65	.....
Quarter	$ 869,755 07	$ 327,849.51	....	$ 768,416 94	$ 828,398.66	.....	$ 765 508.48	819,318 64	.....
October	487,754 95	677,072 88	.....	264,922 23	302,980.31	.....	264,146 92	312,649.14	.....
November	153,514 71	219 511.93	.....	283,389 98	338 862.59	.....	273 573 39	332,622.45	.....
December	67,495.63	146 844 51	.....	284,856.94	298.222.40	...	300,255 33	289 989 89	.....
Quarter	$ 708,765 29	$ 1,043,429.32	.....	$ 833,169 15	$ 940,065.30	.....	$ 837,975 64	$ 985,261.48	.....

January	183,043 87	208,958 64	.....	253,194.96	360 799.42	.....	240,401 07	371,297 09	.....
February	326,788.82	349,464 35	.....	221,245 55	256,389 23	.....	229,276 85	255,814 18	.....
March	259,663 26	239 814 88	.....	230,619 73	247,888 30	.....	231 434 34	251,328 34	.....
Quarter	$ 769.495 95	$ 798,237.87	.....	$ 705,060.24	$ 865,076 95	.....	$ 701,112 26	$ 878.439.61	.....
April	808,695 25	829,110.50	.....	212,412 48	304,474 65	.....	212,684 76	304,450 38	.....
May	247 615.03	299,752 30	.....	205,558 84	287,091 04	.....	205,390.58	279,285 44	.....
June	169,905 88	126,388.09	.....	239,698.26	329,145 92	.....	232,962 28	300,233 35	.....
Quarter	$ 1.226 216 16	$ 1,255,250.89	.....	$ 657 669 58	$ 920 711 61	.....	$ 651,037.62	$ 883,969 17	.....
Grand Total	$ 6,177,855 50	$ 6,600,347 71	$ 3,466,150 66	$ 5,760,188 64	$ 6 829,678 40	$ 3,856,870.04	$ 5,751,264.79	$ 6,795,794 32	$ 3,766.394 62

TABLE No. 178.

Showing Receipt of Taxes at the State Treasury from County Treasurers for the Biennial Periods Beginning with the Biennial Fiscal Period 1887-89.

County.	1887-89	1889-91	1891-93	1893-95	1895-97	1897-99	1899-01	1901-03	1903-05	Year 1905-1906
Adair	$ 20,220.12	$ 21,656 26	$ 24,224 25	$ 21,300.91	$ 23,509 61	$ 36 610 40	$ 29 548 87	$ 29,486 71	$ 37,424.97	$ 19,623 32
Adams	18,448 20	20,155.61	18,423 18	19,536 63	21 759.30	23,444 27	23,688.86	24 910 83	41 116 66	17,497.65
Allamakee	24,560 41	25,662 70	22.856 94	21,297 47	22,985 63	28,385 67	28 479 44	28,831 68	37,545 55	17 876 52
Appanoose	26,189 49	29 877 81	27,240.20	25,169 70	32,196 98	34 043.72	32 298 39	38,323.88	46,596 16	22,336 63
Audubon.	17 502.21	20,508.89	26,892 46	18,501 86	21,730.80	24,303 54	25,567.58	26,718 70	35 228 92	18.566 86
Benton	46,369 85	52,753 30	46,253 76	39,652 50	47,961.54	60,180.46	59,537 81	66,069.12	79,817.91	38,513 64
Black Hawk	34,144 32	35,922.61	30,489 44	32,230 52	41,408 34	53,970 85	57,292.96	71,218.53	84,190.14	44,865.94
Boone	31,704 66	35,547.17	31,143.39	34,272 70	42,024 67	46,898.02	52,225.33	56,715 73	67,623.57	33,487.08
Bremer.	25,139.20	27,110 50	26,172.04	25,663.54	23,905.53	28,417 91	28 767.81	33,102.93	39,250 57	22,356 77
Buchanan	32,077.81	31,467.80	27,688.40	30,832.96	37,835 50	39,488 56	37,796.55	44,734 56	50,458 87	25.468 93
Buena Vista	22,722 13	18,408.10	20,570.73	21,713 23	26,973 82	33,195 36	34,019 42	40,101 30	51,746 02	26,405.81
Butler	24,544 27	28,878.62	22,579 26	21,699 99	26,237.40	32,517.57	31,616.74	39,079 09	52,638 24	25,314 89
Calhoun	20,475 54	21 449 97	18,959.16	24,365 95	28,857 44	36,011.49	37,285 13	42,159 19	50,262.22	27 401 92
Carroll	21,165 83	23,132 38	19,982 50	19,411 01	25,986 68	30,496 00	34,688.09	38,262,21	51,559.44	27,513 81
Cass	38,184 37	38,206 63	32,188 26	30,694.27	39,134.24	44,688 24	41,282.04	43,272 90	53,442 89	28.327 11
Cedar	42 482 41	40.500.28	33,106 14	34,389 54	40,639 09	46,541 13	46,271 49	50,755 18	58 385 79	29,843 81
Cerro Gordo,	19,613 14	17 077 58	24,822 53	21,588.63	27,383 43	30,077.47	33 048 15	40,879 39	52,650 57	26 590 56
Cherokee.	24,497 65	26 083.31	22,804 19	24,385 30	28,883 42	35,135 60	37,008 29	39,300 73	49,520 73	25,272 16
Chickasaw	16,888 37	18,153 43	16,293.65	17,487.18	19 740 23	25,963 72	28,979.54	31,898,84	39,138 52	19,400.66
Clarke	20,844.08	21,908 42	19,433 65	21 338 36	23,935.47	27,009.13	27,248 57	27,442 12	33,006 28	16,161 92
Clay	14.771 14	16,158.93	15,802 75	16,626 29	19 233 59	23,334.26	26 961 98	32,473 91	41,455 85	21,315.85
Clayton,	39,732 41	38,0[illegible]:03	29,194 28	29,851.19	34,658.47	38,785.03	39,840.26	50,672 65	59 429.46	30 766 38
Clinton	48.730 72	[illegible],001 76	45,321 16	52,125.30	61 620 03	72 470 47	79,715.25	85 345 13	98,321 50	48.955.45
Crawford	30,655.27	32,400.55	28,227.97	30 827 09	41,745.54	45 439 98	44,071.23	45,376.99	60,732.88	32,013 29
Dallas	31,419 38	32,196 32	30,672.93	31,636 92	41.011.87	46,618.27	44,191 02	46,840.77	60,032 37	31,349.72
Davis	23,160 22	23,919 90	20 975 92	22,668 22	26 277 77	30,524 42	27,337 90	29 033 53	35 114 34	17 933 05
Decatur	29,066 99	30,286 15	25 812 23	28,633 07	33,390 62	33,637.73	32,267 47	33.798.51	40 198 06	22 612 87
Delaware	26 973 09	26,862.61	25,592 72	25,505 51	31 543 39	37,383 42	36,330 26	42,953.34	51,135 04	22,756.86
Des Moines	50 036 09	50,011 09	50 183.54	46,090 39	48 816 16	58,649 92	55 131 92	65 165 55	70,468 10	33,860 33
Dickinson	9,481 46	11 346 47	11,383 99	14,401 34	16 705 96	18,958.46	19.028 59	20 798 77	26,830.76	14 676 05
Dubuque.	53,220 98	52,817 45	51 204 81	51,006 84	65 889 84	79 385.80	76 38[illegible] 30	98,632.64	97,189.38	49 285.96
Emmet	9,593 74	10,251 16	9,889 90	13,049 86	16,814.62	19.059 64	20,232 25	24,497 23	30 493 42	15 816.87
Fayette	36.950 48	38,116 06	33,956 54	37,078 72	43,848 99	50 915 65	47,943 95	50,519 30	55,955 87	27,997 86
Floyd	22 744 80	23 801.43	21,987 33	24 463 04	26,648 05	35,491 77	35,330 56	38,638.42	46,010 99	23,365 15
Franklin	18,347 93	20,023 42	17,583 37	19 923 08	24,426.92	31 116 11	34,464 21	37,200.59	44.472 84	22 731 01
Freemont	28,046.54	29.588.68	24,975 91	28.656.59	34,565 43	39,073.20	35,955.87	39.284.71	46,516 22	23,799 23
Greene	25,866.61	28,137.58	26,514.09	27,814 98	30 052.58	36 425.00	36,604 46	38,545 40	48,862 13	25,293 91

Grundy	18 685.99	20,397.06	15,777.26	18,532.69	23,150.37	27,964.25	31,200.05	36,575.62	44.721.85	21,996.08
Guthrie	24,433.44	23,590 73	20,961 30	24,306.52	29,548.08	34,314.84	32,419.74	37,506.27	49,895 77	22,429.91
Hamilton	24,402 60	25 527 02	22,463.65	25,944 67	31,396.65	36,496.82	38,661.34	42,911.12	52,730.37	28,674 99
Hancock	12.166 63	12 805.93	11 960 50	15,012.88	19,277 68	21,723 01	24 3 3 02	25 771.74	33,244 57	17,977 46
Hardin	28,516 37	27.724.18	25,532.50	27,890.28	34,950.64	44,552.04	46,318.79	52,232.69	68,710.02	32,179.95
Harrison	20,360.17	34 524.70	33 857.25	33 239 56	40,457 71	43,563.70	42,625.57	45,325.92	57,993 29	29,745.13
Henry	27.424 46	33,535 25	29,498.68	30,940.21	36 699.48	43,296.51	49,149 88	40 558.48	47,486 19	23,398.73
Howard	18,620.57	21,443 69	18,934 11	20,885.32	25,949 74	30,059.51	30 715.04	33,207.56	40,447.16	21,109 18
Humboldt	12,967 27	15,110.54	13,112 54	15,951 81	21,688 95	25,984.84	27,123 78	29,975.26	36,696 90	18,969.94
Ida	17,320.65	18,346.56	16 859 78	19,449 75	22,888.24	26,700.80	27,220.58	27,319 80	36,999 21	19,081.04
Iowa	34,144.25	34,008.90	30 112.66	32 576 31	37,824 77	44,642 76	44,743.88	45,807 02	54.999.27	29 430.95
Jackson	23,171 02	23 951 88	20,449 43	24 428.32	28.598.00	35,306.80	34,049 88	38 382.50	44,573 71	23 048.55
Jasper	40,567.14	45,101 53	43,954.38	42,387.86	51,370.32	60,780 47	60,097.27	61,261.13	81,988.66	39,095 68
Jefferson	31,481.92	32,576.61	28,010.74	28,725.01	36 181.50	35,842.34	33,392.03	34,874.97	43,284.38	22 360.03
Johnson	44 797 74	43,407 99	40,312.07	42,331.77	55,246.80	59 794.15	55,610.98	56,407.43	73,169.12	36,773.24
Jones	37,162.09	38,520.70	34,098 74	36,952.70	39,040 10	47,398.30	46,298 90	55.782.34	62,057.10	30,841.80
Keokuk	33,924.68	34,677.59	32,025 60	34,677 65	41,063.41	43,453.41	38.988.49	43,115.92	52,874 15	27,653.66
Kossuth	17,163.41	18 518.87	19,314 73	26.168 12	37,244.54	44,884.34	48,020 79	49 340.90	64,388.91	31,304.87
Lee	49,747.71	59,694 70	51,635 84	53,479.9[illegible]	62,697 32	74,090.68	65,967.98	71,218 41	81,596.34	42,602.04
Linn	67 486.96	66,025.94	55,757.39	62,380 15	66,304.44	81 601.89	77,275 69	92 569.29	99,083.31	55 256 71
Louisa	21,813.71	23,592 28	19,318.33	19,193.37	22 629 64	3 ,445 99	32,617 28	27,155.34	34,965.80	18,040 61
Lucas	22 405 75	24,024.20	20,842.96	20,928 52	30,060 22	30,67 .38	28,519 37	30,553 09	34,978 88	18,584 50
Lyon	15,197.26	19,096 69	20,664.83	25,125 08	28,953 55	33,726 56	36,245.89	38,457.83	48 705 53	25,383 24
Madison	28,359 96	29,394 69	26,473.20	28,270 31	35,908 23	41,077 34	38,619 64	39 923 78	48,433 69	24,530.60
Mahaska	39 231 28	41 676 20	36,670 59	43,114 46	49,536.94	57,407 68	50,295.60	57,414 07	67,780 03	30,597 44
Marion	35,881.91	39,141.20	36,326.01	38,922 22	42,739.07	48,918.45	42,600.35	46,977 42	54,701.26	28,366 54
Marshall	40 562 55	44,467 28	37,044 60	40,491 40	40,245 69	48,580.50	45,117 26	58,491 13	73,406 85	32 706.30
Mills	29.642 63	31,537 73	27,207.10	24,896 53	38,496.02	37,438 98	34,926 40	37,04 .10	43,995 30	23,027 79
Mitchell	18,586 80	18,473 20	16, 70 55	17,796 92	22,585.41	27,463 42	29 536 85	29,526.93	43,563.94	19,265.70
Monona	21,327.39	22,743 54	22,671.99	21, 62 26	23,093 20	28,659 53	29 515.96	29,852 02	41,727.86	21.237.99
Monroe,	23,666 44	30,362 07	22,259.54	17,357.25	27 527 58	26,953 43	26,569 77	30,580 21	37,636 41	20,427 81
Montgomery	31,260 08	30,412 32	30,592 01	31,247 99	35,472 38	38.824.43	35,686 2	39,167 01	47,358.26	24,028.06
Muscatine	35 601 65	38,512 74	33,633 66	35,680 45	42,701.39	51,360.04	46,962 32	51,875 33	59.534 70	30,865.37
O'Brien,	19,489 80	27,661 28	23,786.25	26,870 82	30,924 65	33,507 79	35,225 56	38,618 50	57,480 23	25,486 21
Osceola	14,2 0 69	15,621.2	13,422.46	15,065 17	17,975 93	20,700 69	22,882 74	24,867.15	32,403.93	17,060 49
Page	44,839.03	45,652 29	40,362.06	43.942 41	50,313.19	55,847 80	53,148 06	56,504 21	67,651.80	35,979 76
Palo Alto	11,734.27	14,428 61	14,529.00	15 849 68	19,999 80	24,465 27	25,084 19	27,083.96	36,067.84	18,809 84
Plymouth	37,432 27	39,663.88	35,302.87	44,059.72	51,234 52	58,489 93	55,726 09	58,994 14	71 756.38	37,123 45
Pocahontas	22,948 65	22,675 55	21,342.11	21,277 07	31,764 71	32,722 05	31,492.58	36,200 00	47,346.22	23,953 46
Polk	102,136 82	105,033 28	103,183.77	108,102 52	133,205 18	164,168 15	135,575 92	146,368 87	192,392.10	88,489.40
Pottawattamie	64 350 47	72,457.71	62,749 13	64,473 77	77,187 08	87,242 28	87,582 14	86,925 60	121,591 55	56 131 26
Poweshiek	38.604 85	40 357.48	34,696 65	35,079.78	39,449 36	42,117 96	43 505 86	47,590 63	60,261.33	29,264.78
Ringgold	20,737 32	24 264.99	20 184 42	21,502 32	24,429 32	28,531.84	29,041.94	35,420.45	42,565 87	22 470 50
Sac	17,370 61	18,807 52	13,433 55	21,329.32	25,349 16	29,735 98	32,315 73	37,358 41	48,546 57	24,763 44
Scott	52,736 34	57,484.12	53,690.13	62,078 16	76.734.17	89,293.10	99,297 48	123,276.69	137,732 61	70,074 64
Shelby	23,378 42	25,972 32	20,152 37	28,377.94	27,921.43	35.603 15	30,964.49	37,886 03	48,483 94	23,055.21
Sioux	30,152.63	32,383.87	33,258 14	34 709 76	43,815.01	50,403 76	53,914 10	57,289.88	68,849.26	35,586 84
Story	25 998 67	27,836 40	25,574 40	34,721 36	37,004.30	44,442 75	45 054 00	52,389.78	64,659 60	34,085 02
Tama	41,063 49	40,184.00	35,398.98	36,718 76	41,415.86	45,867,55	47,053 20	52,564 87	65,378 51	34,956 56
Taylor	25,948.20	28,135.21	24,884.06	24,326.95	29,078 21	33,305.46	31,186 53	33.155 78	41,634 57	22,033 70

TABLE No. 178—CONTINUED.

Showing Receipts of Taxes at the State Treasury from County Treasurers for the Biennial Periods Beginning with the Biennial Fiscal Period 1887-89.

County.	1887-89.	1889-91	1891-93.	1893-95.	1895-97	1897-99.	1899-01	1901-03.	1903-05.	Year 1905-1906.
Union	23,934.29	24,071 59	22,641 42	22,136 77	26,764.18	32 038.68	30,472 43	33,047 64	39,515 71	20,628.38
Van Buren	25,093 50	26,706 48	24,069 23	25,611.28	27,549 20	33,423.10	26,138.53	26,863 45	30,341 43	16,395 71
Wapello	36,739.00	42,342 49	40,094 62	47,397,11	56,742 16	62,611,17	44,236.91	43,013.53	56,549 33	29,666 62
Warren	30,152 23	32 176 44	27,251.82	26,871 65	31,684 32	43.849.10	40,032.68	42,574,47	54,400 82	27,038 02
Washington	35,126.66	36,255.66	33,930.53	36,642 41	43,232.05	49,555 54	45,208 53	48,989 25	58,479.52	29,567 35
Wayne	28,334.65	29,359,99	27,331.14	29,794 95	32 432.52	36,630 78	37,458 71	41,416 05	49,876 70	25 560 57
Webster	31,638.08	34,502 52	28,309 34	35,193 84	45,422 15	52,976 80	55,853 73	62,006 80	81,515 40	40,002 60
Winnebago	11,264.40	15,499 09	15,036.75	18 534 26	18,461 92	24,864 04	30,345.90	40,145 92	46,273 12	23,189 30
Winneshiek	30,370 48	33.863 35	27,167 20	23,631 92	34 631 16	36,551 73	37,164 20	46,593 36	52,869.56	27,301 76
Woodbury	58,590.56	104 955 00	99,274 99	96,366 06	39,554 46	88 495.59	78,111 10	84,855.33	106,983.05	55,528 02
Worth	11,679 66	12,051 25	9,968 58	12,383.25	17,495.03	19,724 67	21.479.73	24,823 79	29,405 76	15,109 24
Wright	17,640.81	17,495.74	15,152 75	19,426 90	25,933.76	29,723 09	31 289 61	34,162 39	45,644.74	22,741 14
Total	$2 919,336 33	3,120 287.96	2,829,087 74	$3,014,631.80	3,559,964 92	4,167,262 22	$4,078 536 31	$4,511,119 35	$5,544,000.23	$2,799,254 91

TAL CORATE AND CELLANES TAXES.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSEMENTS.	BIENNIAL PERIODS.
.....	$ 76,150.84	$ 76,152.23	$ 74,757.83	1846-48
16,486.10	89,049.93	90,444.33	90,442.94	1848-50
.....	139,681.69	139,683 08	131,631.49	1850-52
10,515 70	126,013.85	134,065.44	118,542.90	1852-54
53,463.07	263,861.93	279,384.47	254,457.64	 1854-56
.....	217,262.70	242,489.53	228,806.23	1857
.....	763,350.57	777,033.87	751,403.13	1857-59
.....	578,759.91	604,390.65	576,351.52	 1859-61
.....	861,260 66	889,299.79	689,541.55	1861-63
.....	869,153.30	1,068,911.54	732,818.07	1863-65
.....	1,067,819.18	1,403,912.65	1,321,798.17	 1865-67
24,920.09	1,757,713.64	1,839,828.12	1,553.667.96	1867-69
66 680.87	1,769,522.91	2,055,683.07	1,973,942.23	1869-71
188,465.65	2,130,343.90	2,112,084.74	2,180,867 08	1871-73
161,721.13	1,903,530.81	1,934,748.47	1,931,633.81	1873-75
157,783.46	1,948,102.49	1,951,217.15	1 951,190.59	1875-77
154,368.87	2,101,420.21	2,101,445.77	2,101,445.77	1877-79
168,186.29	2,097,035.61	2,097,035.61	2,005,185.10	1879-81
225,427.15	2,374,806.27	2,466,656.78	2,395,097.26	1881-83
160,281.76	2,461,916.95	2,533,476.47	2,386 324 53	1883-85
291,706.10	3,173,885.37	3,321,037.31	3,300,643.36	1885-87
322,344.12	3,241,725.45	3,262,119.40	3,256,937.73	1887-89
369,229.51	3,508,822.41	3,514,004.08	3,025,945.13	1889-91
850,702.65	3,679,790.39	4,167,849.34	3,754,867.89	1891-93
504 885.64	3,519,517.44	3,932.498.89	3,619,644.48	1893-95
539,931.71	4,127,480.35	4,340.334.75	4,392,578.08	1895-99
1,023,635.54	5,079,403.29	5,116,076.25	4,671,073 88	1897-91
1,180,736.42	5,120,059.54	5,565,061.91	4,421,173.74	1899-1903
1,989,043.42	6,177,855.50	7,321,743.67	5,751,264.79	1901-05
1,675,134.59	6,600,347.71	8,170,826.59	6,795,794 32	1903-06
984,781.40	3,466,150 66	4,841,182.93	3,766,394.62	1905-06

G. S. GILBERTSON,

Treasurer of State.

TABLE No. 180.

Showing Payment of Fees into the State Treasury Collected by Various State Offices from 1885 to and Including the First Six Months of 1906.

Year.	Secretary of state.	Auditor of state.	Clerk of supreme court.	Superintendent of public instruction.	Oil inspectors.	Pharmacy commission.	Dairy commissioner.	State entomologist.	Board veterinary medical examiners.	Board of examiners for state mine inspectors.	Board of dental examiners.	Board of health and medical examiners.	Total.
1885	$ 6,622.70	$ 24,610.42	$ 2,890.96	$ 33.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$ 34,157.08
1886	2,979.40	24,603.30	3,119.80	..	.....	.....		.....	.....	.....	.....	.....	30,702.50
1887	4,281.85	27,579.50	3,916.10	347.50	.....	.....	.....	.....	.....	.....	.....	.....	36,124.95
1888	8,597.10	25,382.50	3,313.32	294.50	.....	.....	.....	.....	.....	.....	.....	.....	37,587.42
1889	4,308.45	26,832.25	3 338.23	335.50	.....	.....	.....	.....	.....	.....	.....	.....	34,814.43
1890	5,778.50	29,537.00	2,500.65	422.00	.....	.....	.....	.....	.....	.....	.....	.....	38,238 15
1891	10,515.85	30,600.55	2,255.41	624.50	.....	.....	.....	.....	.....	.....	.....	.....	43,996.31
1892	6,282.70	28,594.20	2,333.90	590.50	4.868.18	.....	.....	.....	.....	.....	.....	.....	42,621.48
1893	5,924.00	31,277.00	2,145.05	427.00	8,080.06	1,760.00	.....	.....	.....	.....	.....	.....	49,613.11
1894	13,170.83	31,339.00	2,366.80	620.50	7,733.92	.....	.....	.....	.....	.....	.....	.....	55,231.09
1895	5,089.30	33,950.50	2,006.30	1,064.50	2,834.45	.....	491.00	.....	.....	.....	.....	.....	45,436.05
1896	12,722.83	34,815.50	2,415.50	884.00	4,061.76	1,679.90	566.00	.....	.....	.....	.....	.....	57,185.49
1897	44,673.24	38,412.50	2,587.50	947 00	2,292.80	5,800.00	620.00	.....	.....	.....	.....	.....	95,373.04
1898	30,530.85	41,103.00	3,158.20	1,327.00	8,101.02	9,500.00	574.00	625.00	.....	.....	.....	.....	94,919.07
1899	43,473.27	45,068.25	3,660.75	1,443.50	14,185.98	11,000.00	676.00	500.25	.....	.....	.....	.....	120,028.00
1900	74,345.30	46,339.25	3,985.99	1,984.50	11,374.85	12,118.08	714.00	571.00	.....	.....	.....	.....	151,432.97
1901	56,701.70	48,198.00	2,965.14	1,415.00	14 511.16	10,820.16	784.00	757.50	429.61	2,750.00	.....	.....	139,332.74
1902	212,556.63	45,518.25	3.550.61	1,201.00	15,908.38	17,611.93	821.00	738.00	.....	484.00	599.32		298,989.12
1903	117,307.95	45,33 .70	3,828.72	1,488.00	16,778.35	15,852.07	.....	892.00	.....	400.00	57.81	.....	201,944.60
1904	87,643.84	61,192.16	3,143.35	1,681.00	8,617.29	26,517.56	2,180 00	837.00		356.00	1,199.32	3,097.87	196,465.39
1905	135,700.12	68,473.13	3,538.35	2,126.00	†	34,151.50	996.00	819.50	1,862.00	381.00	2,418.00	6,616.00	257,083.60
1906*	74,394.21	65,321.56	1,606.10	.....	†	21,606 00	102.00	40.00	286.00	124.00	271.00	3,996.00	167,746.87

*Includes only first six months. †Beginning with July 1, 1904 oil inspectors' fees are included with secretary of state fees.

TABLE No. 181.

Showing Indebtedness of the State of Iowa on January 1st, of each Calendar Year.

Year.	Bonded debt.	Rate	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	Year.
1847	$ 30,000.00	10	$	$	$	$	$	
	25,000.00	8	55,000 00					1847
1848	30,000.00	10						
	25,000.00	8	55,000 00					1848
1849	52,442 05	10						
	25,000.00	8	77,442.05					1849
1850	52,442.05	10						
	25,000.00	8	77,442.05					1850
1851	52,442.05	10						
	25,000.00	8	77,442.05					1851
1852	54,795.75	10						
	25,000 00	8	79,795 75					1852
1853	54.795 75	10						
	25,000.00	8	79,795.75					1853
1854	54,795 75	10						
	25,000.00	8	79,795.75					1854
1855	54,795.75	10						
	25,000.00	8	79,795.75					1855
1856	91,442.05	10						
	25,000.00	8	116 442 05					1856
1857	122,295 75	10	122,295.75					1857
1858	122,295.75	10						
	200,000 00	7	322,295.75					1858
1859	122,295 75	10						
	200,000.00	7	22,295.75	106,608 49	428,904.24	17,483.66	411,420.58	1859
1860	122,295 75	10						
	200,000.00	7	22,295.75	27,831 40	350,127.15	10,516.37	339,610.78	1860
1861	122 295 75	0						
	500,000.00	7	622,295.75	146,031.40	768,337 15	37,924.22	730.412.93	1861
1862	122,295.75	0						
	500,000 00	7	622,295.75	86,734.52	719,030 27	39,456.59	679,573 68	1862
1863	121,295 75	10						
	500,000.00	7	622,295 75	74 729.23	697,024.98	40 086 88	656,938.10	1863
1864	122,295 75	10						
	500,000 00	7	622 295 75	24,766.14	647,061.89	183,751.24	463,310.65	1864
1865	122 295.75	8						
	500,000.00	7	622,295.75	33,975 88	656,271 63	253,450.95	402,820.68	1865
1866	122,295 75	8						
	500,000.00	7	622,295.75	5,669.88	627,964.63	336,979.65	290 84.98	1866
1867	122,295.75	8						
	500,000 00	7	622 295.75	39,768 83	662,064.58	6,494 29	655,570.29	1867
1868	234,498.01	8						
	300,000 00	7	534,498.01	21,402.64	555,900.65	108,486.02	447,414.66	1868
1869	234,498 01	8						
	300,000 00	7	534,498.01	27,866 76	562.364.77	27,830.23	534,534 54	1869
1870	234,498.01	8						
	300,000.00	7	534,498.01	33,312.40	567,810.41	298,494.95	269 375.46	1870
1871	234,498.01	8						
	300,000.00	7	534,498.01	27,461 02	561,959.03	39,214 45	522,744 58	1871
1872	234,498.01	8						
	300,000.00	7	534,498.01	29,607.71	564,105 72	64,746.16	499,359.56	1872
1873	234,498 01	8						
	300,000.00	7	534,498.01	204,812 75	739,310 76	334.05	738,976 71	1873
1874	234,498 01	8						
	300,000 00	7	534,498.01	40,865 08	575,363.09	28,324.03	547,040 06	1874
1875	234 498.01	8						
	300,000 00	7	534,498 01	56,088 50	500,586.51	21 58	590.564 93	1875
1876	234,398.01	8						
	300,000.00	7	534,498 01	112,33 17	646, 29.18	680.16	646,149 02	1876
1877	234 498 01	8						
	300,000.00	7	534,498.01	333,737.71	868,235.72	2,874 40	865,361.32	1877
1878	234,498.01	8						
	300,000 00	7	534,498.01	396,329 04	930,827 05	522 67	930 304 38	1878
1879	234 498 01	8						
	300,000 00	7	534,498 01	337,730 35	872,228.36	12,719 58	859,508.78	1879

TABLE No. 181—CONTINUED.

Year.	Bonded debt.	Rate	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance	Net debt	Year.
1880	$ 234,498 01	8	.....	.....	.....	.....	.....	
	300,000.00	7	$ 534,498 01	$ 113,974 16	$ 648,472 17	$ 3,884 43	$ 644,587 74	1880
1881	234,498 01	8	.....	.....	.....	.....	.....	
	2,500.00	7	.....	.....	.....	.....		
	125,000 00	4	361,998 01	158,956.54	520,954.55	.....	520,954 55	1881
1882	234,498 01	8	.....	.....	.....	.....		
	100,000 00	4	334,498 0	25,283.56	359,781 57	26,883.56	332 898 01	1882
1883	234,498 01	8	234,498 01	215,543.97	450,041 98	15,951 87	434,090 11	1883
1884	234,498 01	8	234,498 01	256,719 81	491,217 82	35,137.65	456,080 17	1884
1885	234,498 01	8	234,498 01	670,562.74	905,060 75	6,530 54	898,530 21	1885
1886	234,498 01	8	234,498 01	817,858 13	1,052,356.14	109,961.45	942,394.69	1886
1887	234,498 01	8	234,498 01	797,719.13	1,032,217.14	47,703 21	984,513.93	1887
1888	234,498 01	8	234,498 01	546,912.80	781,410 81	42 490 98	738,919 83	1888
1889	234,498 01	8	234,498.01	469,588 76	704,086.77	41,839 63	662,247.14	1889
1890	234,498 01	8	234,498 01	95,526 78	330.024.78	20,108.79	309,916 00	1890
1891	234,498.01	8	234,498.01	27,994.90	262,492.01	152,739 91	109,753 00	1891
1892	234,498 01	8	234,498 01	30,419.87	264,917 88	223,077.14	41,840 74	1892
1893	.....	.	.....	31,567 85	31,567.85	215,527.70	.....	1893
1894	.....	...	.....	28 563.98	28,563.98	218,665.12		1894
1895	.....	...	.....	134,055.08	134,055 08	123,355 08	10,700.00	1895
1896	.....	...	.....	33,061 41	33,061.41	72,425 68	.....	1896
1897	.....	...	.....	593,457.10	593,457.10	196,383 40	379,073 70	1897
1898	.....	...	.....	579,966 77	579,966 77	100,130 65	479,836 12	1898
1899	.....	...	.....	400,012 71	400,012 71	184,345 92	215,66[illegible].79	1899
1900	.....	...	.....	29,710.37	29,710 37	573,528.59	.....	1900
1901	.....	...	.....	35,293 85	35,293.85	895,16[illegible].40	.....	1901
1902	.....	...	.....	32,421.41	32,421 41	780,527 75	.....	1902
1903	.....	...	.....	29,977.99	29,977.99	926,916 65	.....	1903
1904	.....	.	.....	27,340 70	27,340.70	1,198,754 58	.....	1904
1905	.....	.	.....	40,494 51	40,494 51	1,083,952.29	.....	1905
1906	.....	...	.....	61,049.27	61,049.27	851,715 11	.....	1906

TABLE NO. 182.

Showing the Taxable Value and Per Cent of the Total Taxable Value, of Real, Personal and Corporation Property; the Levies for State Revenue and Special Taxes, and Total Levy for all Purposes since 1887.

Year.	*Equalized taxable value of lands and town lots.	Per cent of total value of all property.	*Taxable value of personal property.	Per cent of total of all property.	*Taxable value of real and personal property.	Per cent of value of all property.	‡Taxable value of railroad property.	Percent of total value of all property.	Taxable value of telegraph, telephone and express properties	Per cent of value of all property.	Total taxable value of corporation property.	Per cent of total value of all property.	Total taxable value of all property.	Tax Levy in Mills. State tax general revenue.	State University special tax	State college special tax.	State Normal school special tax.	Total levy for all purposes, state, county and local.
1888	$359,982,086	.713	$100,794,562	.20	$460,776,648	.913	43,538,501	.086	$ 591,731	.001	$44,130,232	087	$504,901,880	2.5	....	.....	....	29.2
1889	374,753,112	.717	103 564,536	.198	478,317,648	.915	43,590,410	.081	658,819	001	44 249,229	.085	522,567,477	2.5	.....	.....	.....	29.6
1890	374,753,112	.715	105,543,264	.203	480,296,376	.917	42,902,608	.082	663,874	.001	43,566,482	.083	523,862,858	2.5	...	....	.....	29.7
1891	376,181,276	.708	109,765,691	207	485,946,967	.915	44,798,174	.084	673,385	.001	45,471,559	.085	531,368,526	2.	....	.....	.....	30.2
1892	376,181,276	704	112,882,577	.211	489,063,853	.915	44,924,456	.084	673,446	001	45,597,902	.085	534,461,755	2.	....	.....	....	31.6
1893	408,053,626	.72	112,816,334	.199	520,869,960	.919	44,987,939	.08	672,172	.001	45,660,111	.081	566,529,971	2.	.....	.....	.....	32.3
1894	408,053,626	.728	106.865,954	.191	514,919,580	.919	45,063,782	.08	659,984	.001	45,723,766	.081	560,643,346	2.5		.....	.....	33.
1895	413,970,588	.74	100,493,479	.18	514,464,067	.92	44,521,225	.079	665,532	.001	45,186,757	.08	559,650,824	2.5	.....	.....	....	33.6
1896	413,970,588	.745	96,775,721	.174	510,746,309	.919	44,532,125	.08	706,115	091	45,238,240	.081	555,984,549	2 7	...	.....	.	33.4
1897	414,223,421	.746	95,509,523	.172	509,732,944	.918	44,494,024	08	834,936	.002	45,328,960	.082	555,061,274	2.8	.1		..	33.1
1898	411,556,521	.755	88,084,467	.161	499,640,988	.916	44,006,794	.082	931,638	.002	45,538,432	.084	545 179,720	3 2	1	.....	.....	34.3
1899	391,618,831	.712	90,299,004	.171	481,917,835	.913	44,736,070	.085	1,028,845	002	45,764,915	.087	527,682,750	2.9	.1		....	35.8
1900	393,250,888	.729	98,856,185	.183	492,107,073	.912	46,194,727	.085	1,451,959	.003	47,646,686	.088	539,753,759	2 6	.1	1	..	36.5
1901	405,541,075	.726	101,030,797	.187	509,571,872	.913	47,328,911	.084	1,561 835	.003	48,890,746	.087	558,462,618	2.7	.1	1	...	36.9
1902	410,189,783	.716	109,168,678	.191	519,358,461	.907	51,570,242	.09	1,911,688	.003	53,481,930	.093	572,840,391	3.5	2	.2	.1	39.4
1903	466,597,610	.731	102 044,014	.176	568,641.624	.907	56,947,711	089	2,348,066	.004	59,295,777	.093	637,937,386	3	.2	.2	.1	38.2
1904	471,488,816	.734	110,171,711	.172	581,660,527	.906	58,053,770	09	2,730,266	.004	60,784,036	094	642,445,336	3	.2	.2	.1	40.
1905	450,810,676	.726	108,462,123	.175	559,272,799	.901	58,845,750	.095	2,702,176	.004	61,547,926	.099	620,820,725	3.2	.2	.2	1	40

* All property subject to taxation shall be valued at its actual value, * * * and shall be assessed at twenty-five per cent of such value. Such assessed value shall be taken and considered as the taxable value upon such property upon which the levy shall be made. Code section 1305, as amended by chapter 30, acts of the Twenty-seventh General Assembly.

‡ The taxable value of railroad, telegraph, telephone and express property is fixed by the executive council.

Permanent School Fund Bonds																
Presidential Electors																
Knoxville (Blind)	2,042	11,261	3,145	47,894	2,363	17,720	16,368	5,525	26,786	290	10,483	277		264	157	261
Penitentiaries																
Anamosa	99,558	18,439	121,245	35,006	190,087	26,797	233,569	54,796	228,672	39,943	209,441	35,712	182,414	37,004	199,432	35,287
Ft. Madison	61,761	8,775	62,610	6,175	66,422	13,450	75,504	53,633	119,190	8,336	181,337	10,070	184,913	8,997	218,363	51,438
Inebriates																
Knoxville																36,521
Transfer, Inspection and Prisoners Aid. Expense	2,775		2,401		3,498		2,313		3,205		532		3,253		1,154	
Total	$1,419,893	$351,235	$1,549,929	$430,573	$1,786,142	$300,817	$2,072,632	$782,900	$1,972,398	$520,053	$2,186,578	$325,332	$2,353,094	$1,087,163	$2,580,496	$840,745

EXPENDITURES FOR STATE EDUCATIONAL INSTITUTIONS.

Agricultural College	$ 8,114	$ 31,344	$ 14,422	$ 66,527	$ 11,673	$ 72,093	$ 12,057	$ 78,580	$ 35,761	$ 28,971	$ 78,112	$ 82,902	$ 95,793	$ 115,323	$ 222,402	$146,999
Normal School	27,856	11,833	45,218	16,167	53,112	18,175	74,123	26,025	80,885	8,200	97,107	70,500	138,211	106,419	167,066	45,000
State University	122,743	29,095	105,111	56,093	109,278	49,890	123,515	44,435	160,325	1,760	211,482	15,500	299,002	84,000	333,370	128,187
Total	$ 158,713	$ 72,272	$ 164,751	$138,787	$ 174,063	$140,158	$ 209,695	$149,040	$ 276,971	$ 38,931	$ 386,701	$168,902	$ 533,006	$ 305,742	$ 722,838	$320,186

***The support fund for Industrial Schools was not separate until 1897-1899.**

Index to Tables.

PAGE.

Table No 1, General Revenue receipts from all sources, consolidated.. VII
Table No. 2, State University special tax IX
Table No. 3, State Normal School special tax IX
Table No. 4, State College special tax X
Table No 5, State College, endowment bonds X
Table No. 6, State College, endowment cash XI
Table No 7, State College endowment interest XI
Table No 8, State College Morrill endowment XII
Table No 9, temporary school fund XII
Table No. 10, recapitulation of all funds - receipts, disbursements, and balances XII
Table No. 11, disbursements of state revenue - general appropriations. XIII

GENERAL REVENUE—

Table No. 12, monthly and quarterly receipts - disbursements and balances 3
Table No 13-111, receipts from counties 5
Table No. 112, consolidated statement of receipts from counties 40
Table No. 113, receipts of tax from Iowa Insurance companies. 43
Table No. 114, receipts of tax from U S. insurance companies 45
Table No. 115, receipts of tax from foreign insurance companies 48
Table No. 116, consolidated receipts from insurance companies 49
Table No. 117, interest on deposits in banks 49
Table No. 118, fees, Auditor of State—insurance companies 50
Table No. 119, fees, Auditor of State—examination of banks 50
Table No. 120, fees, Auditor of State—building and loan 51
Table No. 121, fees, clerk of supreme court 51
Table No. 122, fees, dairy commissioner 52
Table No. 123, fees, state entomologist 52
Table No. 124, fees, superintendent of public instruction 52
Table No. 125, fees, Secretary of State 53
Table No. 126, fees, Pharmacy Commission 54
Table No. 127, fees, State Board Medical Examiners 54
Table No. 128, fees, State Board of Health 54
Table No. 129, fees, State Board of Dental Examiners 55
Table No. 130, fees, Mine Inspector Board of Examiners 55
Table No. 131, fees, board of veterinary medical examiners, ... 45
Table No 132, freight line and equipment companies tax 56
Table No 133, fees, itinerant physicians 57
Table No. 134, from U. S. government in aid of Soldiers' Home 57
Table No 135, miscellaneous receipts 58

COLLATERAL INHERITANCE TAX—

Table No. 136, tax collected by counties and requisitions for fees. 62

STATE INSTITUTIONS UNDER BOARD OF CONTROL—

Table No. 137, receipts from College for Blind, Vinton 93
Table No 138, receipts from Feeble Minded Institution, Glenwood 93
Table No. 139, receipts from Boys' Industrial School, Eldora. 94
Table No 140, receipts from Girls' Industrial School, Mitchellville 94
Table No 141, receipts from Insane Hospital, Independence. 95
Table No 142, receipts from Insane Hospital, Mt. Pleasant 95

PAGE.

Table No 143, receipts from Insane Hospital, Clarinda 96
Table No. 144, receipts from Insane Hospital, Cherokee 96
Table No. 145, receipts from Penitentiary, Anamosa 97
Table No. 146, receipts from Penitentiary, Ft. Madison 97
Table No. 147, receipts from School for Deaf, Council Bluffs 98
Table No. 148, receipts from Soldiers' Orphans' Home, Davenport 98
Table No. 149, receipts from Iowa Soldiers' Home, Marshalltown 99
Table No. 150, receipts from Inebriate Hospital, Knoxville 99
Table No. 151, receipts of posthumous funds 100
Table No. 152, summary of receipts from institutions 101
Table No. 153, miscellaneous receipts from penitentiary, Ft. Madison... 102
Table No. 154, miscellaneous receipts from penitentiary, Anamosa 102
Table No. 155, miscellaneous receipts from Hospital, Independence..... 103
Table No. 156, miscellaneous receipts from Hospital, Clarinda 103
Table No. 157, miscellaneous receipts from Industrial School, Eldora... 103
Table No. 158, disbursements for College for Blind, Vinton 104
Table No. 159, disbursements for Hospital for Inebriates, Knoxville 104
Table No. 160, disbursements for Feeble Minded Institution, Glenwood. 105
Table No. 161, disbursements for Industrial School, Eldora 106
Table No. 162, disbursements for Industrial School, Mitchellville 107
Table No. 163, disbursements for Hospital for Insane, Independence.... 107
Table No. 164, disbursements for Hospital for Insane, Mt. Pleasant 108
Table No. 165, disbursements for Hospital for Insane, Clarinda 109
Table No. 166, disbursements for Hospital for Insane, Cherokee 109
Table No. 167, disbursements for Penitentiary, Anamosa 110
Table No. 168, disbursements for Penitentiary, Ft. Madison 111
Table No. 169, disbursements for School for Deaf, Council Bluffs 112
Table No. 170, disbursements for Soldiers' Orphans' Home, Davenport.. 113
Table No. 171, disbursements for Soldiers' Home, Marshalltown 114
Table No. 172, summary of disbursements, receipts, and net cost of institutions 115
Table No. 173, disbursements by months for institutions 116

DISBURSEMENTS STATE EDUCATIONAL INSTITUTIONS—

Table No. 174, State University 117
Table No. 175, State College 118
Table No. 176, State Normal School 119

COMPARATIVE STATISTICAL TABLES—

Table No. 177, collections of revenue, warrants issued and redeemed, by periods since 1901 122
Table No. 178, receipts of taxes from counties since 1887 124
Table No. 179, receipts and disbursements of state revenue since 1846.... 127
Table No. 180, fees received from state officers and boards annually, since 1885 127
Table No. 181, indebtedness of state January first of each year since 1847 128
Table No. 182, taxable value of all property by classes, and tax levies since 1887 130
Table No. 183, detailed statement of expenditures as shown by warrants issued since 1888 131

REPORT

BY THE

GOVERNOR OF IOWA

OF

PARDONS

Suspensions and Commutations of Sentence

AND

REMISSIONS OF FINES

FROM

JANUARY 1, 1906, TO DECEMBER 31, 1906

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

LETTER OF TRANSMITTAL.

EXECUTIVE OFFICE, January 4, 1907.

To the Senate and House of Representatives:

In compliance with section 16, article IV, of the Constitution, I herewith transmit to you a report of each case of pardon, reprieve, commutation and suspension granted, and the reasons for the same, also the names of all persons in whose favor remissions of fines and forfeiture have been granted, and the amounts, for the period ending December 31, 1906.

Albert B. Cummins

Governor of Iowa.

APPLICATIONS FOR PARDONS SUBMITTED TO THE GENERAL ASSLMBLY,

Under Section 5626, Chapter 49, of the Code.

The following named prisoners, convicted of murder in the first degree, have made application for pardon, and notice has in each case been published, as the statute provides, proof of publication of which, in each case, is now on file for the inspection of the members of the General Assembly:

Bock, Herman.
Burns, James.
Foster, M. B.
Clyndon, W. P.
Haley, L. W.
Mason, Jasper.
McPherson, Orman.
Otten, Otto.
Parnitzky, Albert.
Penny, John.
Rainsbarger, Frank.
Rainsbarger, Nathan.
Robbard, Hugh
Stegall, Charles.
Steel, John C.
Smith, Betsy.
Storms, A. D.
Taylor, J. B.
Tool, William.
Warren, Elmer.
Watson, Thomas W.
Weems, George.
Williams, G. A.

PARDONS.

RALPH GIBSON, Polk County. Convicted at the March Term, 1905, of the offense of obtaining money by false pretenses, and sentenced to serve a term of six months in the penitentiary. Owing to the condition of the applicant's health, a large number of citizens joined in a recommendation for clemency in his behalf, it being alleged that his tubercular trouble had reached such a stage that there would be very little hope of his living through his term. On learning of his physical condition those who prosecuted him advised the department that they would offer no resistance. Pardoned December 2, 1906.

THOMAS SMITH, Monroe County. Convicted at the October Term, 1905, of the offense of manslaughter, and sentenced to serve a term of three years in the penitentiary. The applicant was serving in the capacity of night marshal in the city of Albia, and in attempting to

take two men much larger than himself to the county jail, resistance was offered, and believing his life to be in danger, he shot one of the men, with fatal effect. It was shown that he had always been an honorable, upright, industrious citizen, and that there was no taint of the criminal in his nature. Practically all of the business men of Albia, a large number of citizens, and many of the good women of Albia joined in urging clemency in his behalf. Pardoned December 24, 1906.

SUSPENSIONS.

JOHN SMITH, Woodbury County. Convicted of the offense of burglary at the November Term, 1904, and sentenced to serve a term of three years in the penitentiary, being committed on the 5th day of December, 1904. Clemency was recommended by the county attorney, and by fourteen citizens and business men who knew the defendant prior to the commission of the crime. Sentence was suspended January 2, 1906.

JAMES DONAHUE, Polk County Convicted at the September Term, 1904, of the offense of breaking and entering and robbery, and sentenced to the penitentiary for a term of five years. Clemency was recommended by the trial judge, and by thirteen citizens, including Hon. Josiah Given, former Chief Justice of the Supreme Court of Iowa. The county attorney wrote in part as follows: "If the Governor sees fit to parole him I have no objection to giving him a chance." Sentence suspended January 5, 1906.

GEORGE McCARTER, Mills County. Convicted at the January Term, 1899, of the offense of robbery, and sentenced to serve a term of seventeen years in the penitentiary. Clemency was recommended by the trial judge and by several citizens who were familiar with all of the circumstances connected with the commission of the crime. It was also urged that the sentence was excessive. Sentence suspended January 5, 1906.

ALBERT McKINNEY, Polk County. Convicted at the September Term, 1902, of the offense of assault with intent to commit murder, and sentenced to serve a term of seven years in the penitentiary. Clemency was recommended by the county attorney who prosecuted, who wrote this department as follows: "I consider the sentence too severe by at least three years. I earnestly recommend the parole of this man and I can only consider it just and right to Mr. McKinney. I think he has paid the penalty for his crime fully." The judge who pronounced sentence died prior to the filing of the application. Clemency was also recommended by a number of business and professional men, one of whom promised the applicant a position. Clemency was also recommended by Hon. Jesse A. Miller, successor to the county attorney who presecuted the case. Sentence suspended January 5, 1906.

S. L. DAVIDSON, Cherokee County. Convicted at the March Term, 1905, of the offense of forgery, and sentenced to serve a term of two years in the penitentiary. Clemency was recommended by the trial judge, who earnestly urged that clemency be extended to him. His former good conduct as a business man was also urged in support of the application. Sentence suspended January 22, 1906.

IRA S. MOYER, Lee County. Convicted at the May Term, 1905, of the offense of bigamy, and sentenced to serve a term of two years and five months in the penitentiary. Clemency was recommended by the trial judge, and the county attorney wrote in part as follows: "I have no objection to any steps that may be taken in the direction of clemency." Clemency was recommended by nine of the twelve jurors. Petitions in support of the application containing the names of more than one hundred citizens of Iowa, and Indiana, the applicant's former place of residence, are on file. Also a letter from Hon. James S. Dodge, Judge of the Thirty-fourth Judicial District of Indiana, who has known the applicant all his life, and who strongly urges clemency in his behalf. Sentence suspended January 30, 1906.

BEN CHRISTIANSON, Scott County. Convicted at the January Term, 1906, of the offense of breaking and entering, and sentenced to the penitentiary for a term of one year. Immediately after pronouncing sentence the trial judge wrote as follows: "I suggest, and ask that you parole him at once, upon condition that he goes to school, being only seventeen years old. The county attorney joins me in this request." Sentence suspended January 31, 1906.

IRVING B. TAYLOR, Keokuk County. Convicted at the April Term, 1904, of the offense of bigamy, and sentenced to the penitentiary for a term of four years. Two numerously signed petitions, one from Wilmington, Delaware, the applicant's former residence, and another from Keokuk County, Iowa, were placed on file. These petitions bear the names of a large number of influential citizens and public officials, all testifying to the former good character of the applicant. In addition, there were a large number of personal letters filed in support of the application, it being urged in the applicant's behalf that at the time of his marriage he was quite young, and that he had reasonable grounds for believing that his wife had obtained a divorce. Sentence suspended February 9, 1906.

CLAUS LIGHT, Pocahontas County. Convicted at the January Term, 1902, of the offense of manslaughter, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and the attorney who assisted in the prosecution. Also by a number of citizens who signed the petition and wrote letters. Sentence suspended February 12, 1906.

GUY FOSTER, Palo Alto County. Convicted at the April Term, 1905, of the offense of breaking and entering, and sentenced to serve a term of three years in the penitentiary. Clemency was recommended by the trial judge, and the county attorney, who said that there was

an agreement with the attorney for the defense that after the applicant had served six months a parole would be recommended. Sentence suspended February 12, 1906.

BERT ORTON, Jasper County. Convicted at the December Term, 1904, of the offense of larceny, and sentenced to serve a term of two years in the penitentiary. Clemency was recommended by the trial judge and the county attorney. Sentence suspended February 12, 1906.

JOHN W. KING, Buena Vista County. Convicted at the November Term, 1902, of the offense of rape, and sentenced to serve a term of ten years in the penitentiary. Clemency was recommended by the trial judge, and county attorney, also by the county attorney at the time the application was made; by three of the county officials, and by nine business men. Sentence suspended February 19, 1906.

MORRELL SEVERNS, Cerro Gordo County. Convicted at the September Term, 1904, of the offense of larceny from the person, and sentenced to serve a term of five years in the penitentiary. The judge who pronounced sentence wrote as follows: "If the good people of Mason City wish to have this man paroled I am not disposed to oppose it." Clemency was also recommended by a number of business and professional men who signed a petition strongly urging clemency. Sentence suspended February 20, 1906.

WILL BEMIS, Cerro Gordo County. Convicted at the January Term, 1906, of the offense of forgery, and sentenced to serve a term of four months in the penitentiary. Clemency was recommended by the prosecuting witness, the trial judge, and the county attorney. A petition in support of the application was filed containing the names of one hundred ninety-nine citizens residing in the vicinity where the crime was committed Sentence suspended February 27, 1906.

JOHN JOHNSTON, Polk County. Convicted at the May Term, 1905, of the offense of breaking and entering, and sentenced to serve a term of one year in the penitentiary. Clemency was recommended by the prosecuting witness, by twenty-four citizens who signed a petition, and by six citizens who wrote letters to the Governor personally urging clemency in his behalf. Sentence suspended February 27, 1906.

DAISY LISTON, Scott County. Convicted at the January Term, 1905, of the offense of robbery, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the trial judge, Hon. John Cownie of the Board of Control, and by Miss Anna Treman, Matron of the Women's Department at Anamosa. Sentence suspended February 27, 1906.

LEONARD REHARD, Madison County. Convicted at the May Term, 1905, of the offense of forgery, and sentenced to serve a term of one and one-fourth years in the penitentiary Clemency was recommended by the county attorney, and by fifteen citizens who were familiar with all of the circumstances connected with the prosecution of the appli-

cant. The trial judge wrote: "I do not wish to be considered as in any way opposing his parole or pardon." Sentence suspended March 5, 1906.

MARTIN LEVERTON, Polk County. Convicted at the September Term, 1900, of the offense of robbery and assisting a prisoner to escape, and sentenced to serve a term of twelve years in the penitentiary. Clemency was recommended by the trial judge, and the county attorney. Sentence suspended March 8, 1906.

LEONA SHAW, Mahaska County. Convicted at the December Term, 1903, of the offense of prostitution, and sentenced to serve a term of two years in the penitentiary. Clemency was recommended by the trial judge, by the county attorney, and eight of the county officers. Sentence suspended March 8, 1906.

MORRIS LEVICH, Woodbury County. Convicted at the September Term, 1905, of receiving stolen property, and sentenced to serve a term of four years in the penitentiary. Clemency was recommended by the trial judge, and the county attorney. Sentence suspended March 17, 1906.

J. B. JENKINS, Clinton County. Convicted at the April Term, 1904, of the offense of assault with intent to commit rape, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the trial judge, county attorney, and by fifty-one citizens, including five county officers, and the mayor of the town where the crime was committed. Sentence suspended March 26, 1906.

E. B. DONOVAN, Lyon County. Convicted at the April Term, 1904, of the offense of seduction, and sentenced to serve a term of two and one-half years in the penitentiary. Clemency was recommended by two hundred five citizens residing in the vicinity where the crime was committed, and by twenty-two other citizens, including a number of county officials, who wrote letters, each of whom gave it as his opinion that the applicant was not guilty and never should have been convicted. Sentence suspended March 27, 1906.

WILLIAM McDONOUGH, Johnson County. Convicted at the May Term, 1904, of the offense of burglary, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and by Hon. Geo. W. Koontz. Sentence suspended April 7, 1906.

PETER ARMONDA, Scott County. Convicted at the September Term, 1905, of the offense of assault with intent to commit sodomy, and sentenced to serve a term of one year in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and assistant county attorney, by nine of the jurors, and by five county officers and deputies. Sentence suspended April 7, 1906.

FRANK COTTRELL, Benton County. Convicted at the September Term, 1905, of the offense of larceny, and sentenced to serve a term of two years in the penitentiary. Clemency was recommended by the

trial judge, the county attorney, by seven county officials, one deputy county officer, and by four citizens, including Hon. W. P. Whipple, State Senator. Sentence suspended April 30, 1906.

CHARLES E. KENNEDY, Benton County. Convicted at the September Term, 1905, of the offense of larceny, and sentenced to serve a term of two years in the penitentiary. Clemency was recommended by the trial judge, county attorney, by seven county officials, one deputy county officer, and by four citizens, including Hon. W. P. Whipple, State Senator. Sentence suspended April 30 1906.

JOHN JACKSON, Union County. Convicted at the March Term, 1902, of the offense of murder in the second degree, and sentenced to serve a term of fifteen years in the penitentiary. Clemency was recommended by Hon. Scott Skinner, Representative in the Legislature; Jas. G. Bull, who was county attorney at the time of the prosecution; Geo. W. Hicks, city marshal; by Wm. Ohlchlager, father of the boy who was killed, and by Hon. Hugh M. Fry. Sentence suspended May 7, 1906.

JOHN C. BENTON, Pottawattamie County. Convicted at the October Term, 1905, of the offense of larceny, and sentenced to serve a term of one year in the penitentiary. Clemency was recommended by the county attorney, Hon. A. S. Hazleton, Postmaster and State Senator. The trial judge wrote in part as follows: "While I do not feel that I can recommend that he be paroled, I would not oppose it." Clemency was also recommended by twenty-four citizens, many of whom were business men, and by eight citizens of Sioux City, including the present county attorney. Sentence suspended May 9, 1906.

FRANK WICK, Marshall County. Convicted at the October Term, 1904, of the offense of burglary, and sentenced to serve a term of three years in the penitentiary. The suspension in this case was granted to enable the applicant to go to Fort Dodge to take charge of Hope Hall No. 3, under the direction of Hon. L. S. Coffin. Sentence suspended May 11, 1906.

ELI E. HARTER, Pottawattamie County. Convicted at the May Term, 1906, of the offense of cheating by false pretenses, and sentenced to serve a term of two years in the penitentiary. Owing to palliating circumstances connected with the trial of the case the trial judge and the county attorney joined in a recommendation for suspension of sentence before commitment. Sentence suspended May 21, 1906.

ALBERT A. LOGAN, Warren County. Convicted at the May Term, 1906, of the offense of cheating by false pretenses, and sentenced to serve a term of two years in the penitentiary. Prior to his conviction the applicant made restitution by turning over all of his property. Seven petitions in support of the application for clemency, containing the names of two hundred eighty-eight citizens residing in the vicinity where the crime was committed, joined in recommending clemency.

In addition to this, two large delegations of the applicant's neighbors called and made a personal appeal in his behalf. Sentence suspended June 4, 1906.

LIZZIE AUSTIN, Marshall County. Convicted at the January Term, 1904, of the offense of burglary, and sentenced to serve a term of ten years in the penitentiary. On the written recommendation of the Board of Control of State Institutions, the judgment in this case was temporarily suspended in order that the said Board might transfer the said Lizzie Austin to the Hospital for the Insane at Independence. Sentence suspended June 5, 1906.

WILLIAM C. KIDDER, Marshall County. Convicted at the August Term, 1905, of the offense of larceny from a building, and sentenced to serve a term of three years in the penitentiary. The trial judge wrote as follows: "I do not know what to recommend, but I have no objection to his parole. Think if I were the Governor I would parole him and try him." The county attorney wrote: "I have no personal objection to the granting of a parole in this case." Clemency was recommended by the mayor and the chief of police of Marshalltown; by two deputy sheriffs and by twenty-seven citizens who signed a petition, and by four professional men who wrote personal letters urging clemency in his behalf. Sentence suspended June 25, 1906.

JAMES MORGAN, Polk County. Convicted at the May Term, 1906, of the offense of breaking and entering, and sentenced to serve a term of two years in the penitentiary. The assistant county attorney who conducted the prosecution wrote in part as follows: "I think that this case is one that the Governor's office will be able to handle without any recommendation from the county attorney's office, and the ruling on the application will be satisfactory to us." A petition was filed containing the names of Mayor Mattern, John A. Ryan, Assistant Postmaster; W. H. Bremner, City Solicitor; John B. Lucas, City Treasurer; P. W. Madden, Jailer; John F. Griffin, Tax Collector; W. B. George, clerk in the office of the county treasurer; E. J. Frisk, Deputy Clerk of the District Court; by three of the jurors who tried the case, and by seven other citizens, most of whom were business men. A letter was also filed signed by J. H. Lingenfelter, manager of the Lewis Roofing Company, who offered to give him employment. Sentence suspended June 26, 1906.

WESLEY IRWIN, Page County. Convicted at the May Term, 1902, of the offense of murder in the second degree, and sentenced to serve a term of eighteen years in the penitentiary. The showing in support of the application in this case was an unusually strong one, being composed largely of letters written by business men and residents of the city of Shenandoah, in which the crime was committed. A petition containing several hundred names was filed. The conviction was had on circumstantial evidence wholly, and many people are now of the opinion that the applicant was not guilty. It was also shown in his behalf that he was an orphan boy dependent upon his own exertions for his maintenance, and that he had borne a good reputation prior

to this transaction, being at the time of his commitment only eighteen years of age. He was paroled and placed in charge of a sister residing in Lincoln, Nebraska. Sentence suspended July 9, 1906.

ELMER McNALLY, Polk County. Convicted at the March Term, 1904, of the offense of uttering a forged instrument and larceny, and sentenced to serve a term of three years in the penitentiary. Clemency was recommended by the trial judge, and the county attorney. Sentence suspended July 9, 1906.

D. J. BENNETT, Polk County. Convicted at the March Term, 1904, of the offense of uttering a forged instrument, and sentenced to serve a term of seven and one-half years in the penitentiary. A petition containing the names of most of the county officials was placed on file, also a petition signed by a number of business and professional men who knew the applicant in St. Louis prior to his conviction in this State, all testifying to his former good conduct, was placed on file. Clemency was also recommended by the German Savings Bank, the officers of which were the prosecuting witnesses at the time of conviction. Sentence suspended July 9, 1906.

LAWRENCE DRAKE, Winneshiek County. Convicted at the November Term, 1904, of the offense of seduction, and sentenced to serve a term of two and one-half years in the penitentiary. The trial judge wrote in part as follows: "While I can not see my way clear to recommend executive clemency, I surely can not find it in my heart to oppose it. I leave the matter without any expression of opinion." The former good character of the applicant was urged and strongly supported in a large number of letters filed, and it was made the subject of a resolution passed by the board of supervisors in regular session. The showing in the way of personal letters in support of the application is one of the strongest on file. A petition signed by the mayor of the city, and the city council of the town of Decorah in which clemency was strongly urged was filed. Sentence suspended July 9, 1906.

ORA S. HAKEMAN, Jones County. Convicted at the March Term, 1906, of the offense of rape, and sentenced to serve a term of one year in the penitentiary. Clemency was recommended by the trial judge, and the county attorney; by the sheriff, and a large number of letters signed by residents of Clinton, where the boy formerly resided, all attesting to his good character, are on file. Sentence suspended July 20, 1906.

JAMES DUNTON, Jasper County. Convicted at the February Term, 1906, of the offense of seduction, and sentenced to serve a term of three years in the penitentiary. Clemency was recommended by the county attorney, who said: "I cheerfully join in asking that he be granted an absolute pardon by you." Two petitions containing the names of five hundred ninety-four citizens residing in the community where the crime was committed were filed in support of the application, also a number of personal letters. Sentence suspended July 20, 1906.

HARRY WOOD, Scott County. Convicted at the November Term, 1904, of the offense of larceny, and sentenced to serve a term of two and one-half years in the penitentiary. Clemency was recommended by the county attorney, the assistant county attorney, the sheriff and two deputies, the clerk of the district court, Hon. W. C. Hayward, State Senator; M. H. Calderwood, and A. H. Stoltenberg, members of the House. Sentence suspended July 13, 1906.

GEORGE CURTLEY, Polk County. Convicted at the May Term, 1906, of the offense of breaking and entering, and sentenced to serve a term of eight months in the penitentiary. The trial judge and the county attorney recommended clemency for the reason that evidence subsequently procured indicated that the applicant was not guilty. A number of citizens also, by letter and petition, asked that clemency be extended. Sentence suspended July 19, 1906.

C. E. HIZER, Story County. Convicted at the March Term, 1906, of the offense of breaking and entering, and sentenced to serve a term of six months in the penitentiary. Clemency was extended on the recommendation of the county attorney, who stated that the applicant's mother had met with a very serious accident, and that she greatly needed her son's care and assistance, and for the further reason that he had only a few days more than one month to serve. Sentence suspended August 16, 1906.

STEWART C. BROWN, Iowa County. Convicted at the October Term, 1905, of the offense of perjury, and sentenced to serve a term of three years in the penitentiary. Clemency was recommended by the trial judge, by a number of business men who wrote letters in the applicant's behalf, and by one hundred forty-one citizens and county officials who signed the petition in support of the application. Sentence suspended August 28, 1906.

RAY CALKINS, Lucas County. Convicted at the August Term, 1906, of the offense of perjury, and sentenced to serve a term of one year in the penitentiary. The judge and county attorney joined in a recommendation for the suspension of sentence before commitment, in which recommendation they were supported by five of the county officers. Sentence suspended September 15, 1906.

CHARLES BAKER, Pocahontas County. Convicted at the March Term, 1906, of the offense of larceny, and sentenced to serve a term of one year in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and by eight business men who wrote personal letters, and by twenty-one residents of the vicinity who signed a petition. In addition to this, eight affidavits were filed by persons who had known the applicant personally, all attesting to his good conduct prior to his conviction. Sentence suspenoed September 17, 1906.

DATUS BOUCHER, Polk County. Convicted at the May Term, 1906, of the offense of larceny in a building, and sentenced to serve a term of one and one-half years in the penitentiary. A large number of citizens and business men joined in a recommendation for the suspen-

sion of the sentence in this case, alleging that the applicant had borne a good reputation prior to his conviction, and that he was led into this trouble through the influence of an older brother. Sentence suspended September 17, 1906.

BEN JOHNSON, Woodbury County. Convicted at the January Term, 1905, of the offense of obtaining money by false pretenses, and sentenced to serve a term of three years in the penitentiary. Clemency was recommended by the trial judge, and the county attorney. Sentence suspended October 16, 1906.

J. H. YAUCH, Scott County. Convicted at the January Term, 1904, of the offense of forgery, and sentenced to serve a term of four years in the penitentiary. Clemency was recommended by the assistant county attorney, who prosecuted the case, Hon. W. C. Hayward, State Senator; by the sheriff, by the mayor and the chief of police of Davenport, and by forty-nine citizens and business men. The trial judge wrote in part as follows: "He defrauded some union or lodge. I understand the members now ask his parole. I have no objection to urge in that event." Sentence suspended October 16, 1906.

J. F. WARFOLD, Polk County. Convicted at the March Term, 1904, of the offense of breaking and entering, and being a common thief, and sentenced to serve a term of four years in the penitentiary. Clemency was recommended by the trial judge, the county attorney, by F. E. Duncan, Esq., and by four business men who wrote letters. Sentence suspended October 16, 1906.

CHARLES M. PROPST, Marshall County. Convicted at the August Term, 1904, of the offense of larceny from a building in the day time, and sentenced to serve a term of three years in the penitentiary. Clemancy was recommended by the county attorney, and by a number of citizens. Sentence suspended October 16, 1906.

ALLEN B. CAMPBELL, Cerro Gordo County. Convicted at the September Term, 1906, of the offense of larceny, and sentenced to serve a term of six months in the penitentiary. The trial judge, the county attorney, the Iowa Central Railroad Company, against whom the larceny was committed, the sheriff, deputy clerk of the district court, and four policemen of Mason City, and Frank W. Chambers, Esq., joined in a recommendation that the sentence be suspended before commitment. Sentence suspended October 18, 1906.

JOSEPHINE WILSON, Mahaska County. Convicted at the February Term, 1903, and sentenced to serve a term of five years in the penitentiary for the offense of keeping a house of ill-fame. Clemency was recommended by practically all of the business men of Oskaloosa, and by more than one hundred citizens who were familiar with all the facts. The applicant became insane and it was necessary to transfer her from the penitentiary to the Hospital for the Insane at Independence. The superintendent of that hospital advised that she be released, stating that she would probably again lose her reason if she remained in the penitentiary. Sentence was suspended October 23, 1906.

W. F. MEYERS, Mills County. Convicted at the January Term, 1904, of the offense of assault with intent to commit murder, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and by a number of reputable citizens and professional men. Sentence suspended October 27, 1906.

JOHN O'MEARA, Dubuque County. Convicted at the January Term, 1906, of the offense of assault with intent to commit rape, and sentenced to serve a term of two years in the penitentiary. Both the judge and county attorney wrote that the applicant was probably guilty of simple assault only. Clemency was recommended by the county attorney who conducted the prosecution, by John R. Fogarty, Rector, and by more than one hundred citizens, including the county officials, who signed the petition in support of the application. Sentence suspended November 12, 1906.

BERNARD McGOVERN, Clinton County. Convicted at the April Term, 1906, of the offense of robbery, and sentenced to serve a term of one year in the penitentiary. Suspension before commitment was recommended by the trial judge, county attorney, and a number of citizens. Sentence was suspended December 14, 1906.

DAVID F. STUBBS, Pottawattamie County. Convicted at the November Term, 1905, of the offense of embezzlement, and sentenced to serve a term of one and one-half years in the penitentiary. Clemancy was recommended by the prosecuting witness, the trial judge, the county attorney, and by a large number of citizens residing at Council Bluffs and at Dunlap, his former home. Sentence suspended December 22, 1906.

LESTER PEASE, Polk County. Convicted at the September Term, 1905, of the offense of breaking and entering, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by the prosecuting witness, trial judge, the county attorney, and by a large number of citizens familiar with all of the circumstances connected with the commission of the offense. Sentence suspended December 22, 1906.

WALTER ALBRASKY, Johnson County. Convicted at the November Term, 1905, of the offense of larceny from the person and sentenced to serve a term of one and one-half years in the penitentiary. Clemency was recommended by the trial judge, the county attorney, and a number of citizens who signed petitions and wrote letters. Sentence suspended December 22, 1906.

EARL HARTMAN, Cerro Gordo County. Convicted at the November Term, 1906, of the offense of forgery, and sentenced to serve a term of four months in the penitentiary. It was urged in support of this application that the applicant was only nineteen years of age and unversed in the ways of the world; that he had been compelled to work on the farm in order to support his mother, and had not had the advantage of even district and common school education, and that he

was led into the commission of the crime by an older man. Clemency was recommended by the judge, the county attorney, and a number of the county officials and business and professional men, all of whom were familiar with all of the circumstances connected with the case. Sentence suspended December 22, 1906.

H. G. MILLER, Cerro Gordo County. Convicted at the September Term, 1903, of the offense of assault with intent to commit rape, and sentenced to serve a term of five years in the penitentiary. Clemency was recommended by a large number of business and professional men who were familiar with all of the circumstances connected with this case. Sentence suspended December 22, 1906.

EDWARD GRENDAHL, Wapello County. Convicted at the October Term, 1905, of the offense of larceny, and sentenced to serve a term of two years in the penitentiary. The record in this case shows that the applicant was committed to the penitentiary at Anamosa to remain until restored to reason; that on becoming sane he was tried for this offense, and that he had already served nearly two years in the hospital for the criminal insane, and in the county jail; that his health was greatly impaired, and that further confinement would probably result in his early death. Clemency before commitment was recommended by the trial judge, the county attorney, and by a large number of citizens. Sentence suspended December 22, 1906.

DANIEL MURPHY, Clinton County. Convicted at the September Term, 1903, of the offense of burglary and conspiracy, and sentenced to serve a term of thirteen years in the penitentiary. Clemency was recommended by an unusually large number of business, professional men and citizens who were conversant with all the facts connected with the trial of the applicant. Sentence suspended December 29, 1906.

SUSPENSIONS OF COUNTY JAIL SENTENCES.

JAMES WALTERS, Polk County. Convicted at the September Term, 1905, of the offense of assault with intent to inflict great bodily injury, and sentenced to serve a term of ten months in the county jail. Clemency was recommended by the trial judge and by the county attorney, on account of the unsanitary condition of the jail. Also by P. W. Madden, Jailer; Harry G. McLean, Assistant Jailer, and by Fritz B. Hinze, Esq. Sentence suspended February 21, 1906.

JOSEPH A. SEDDON, Harrison County. Convicted at the December Term, 1905, of the offense of maintaining a nuisance, and sentenced to pay a fine of $300.00, and in default of the payment of same to be committed to the county jail. Clemency was recommended by the county attorney, and by seventy-eight citizens who signed a petition. That part of the sentence requiring his commitment to the county jail was suspended on the 21st day of March, 1906.

MILES MORROW, Henry County. Convicted at the September Term, 1905, of the offense of assault, and sentenced to serve a term of eight months in the county jail. On the recommendation of the county attorney, the sheriff, and forty-five citizens, sentence was suspended March 27, 1906.

ANTON BOLLER, Hancock County. Convicted at the September Term, 1905, of the offense of maintaining a nuisance, and sentenced to pay a fine of $300.00, and in default of the payment of said fine to be committed to the county jail. On the recommendation of seventy-two citizens that part of the judgment requiring his commitment to the county jail in default of the payment of said fine was suspended on the 31st day of March, 1906.

WILLIAM CHANNON, Polk County. Convicted at the January Term, 1906, of the offense of assault with intent to inflict great bodily injury, and sentenced to serve a term of nine months in the county jail. Clemency was recommended by the trial judge, the county attorney, the police judge, assistant chief of police, Mayor Mattern and John C. Loper, Sheriff. Sentence was suspended April 11, 1906.

OTIS MILLEDGE, Guthrie County. Convicted at the February Term, 1906, of the offense of assault with intent to inflict great bodily injury, and sentenced to serve a term of ten months in the county jail. Clemency was recommended by the trial judge and the county attorney. Sentence suspended April 11, 1906.

JAMES CALDWELL, Mahaska County. Convicted at the February Term, 1906, of the offense of assault with intent to inflict great bodily injury, and sentenced to serve a term of six months in the county jail. Clemency was recommended by the county attorney, the sheriff, and members of the board of supervisors. Sentence suspended June 25, 1906.

WILLIAM SMITH, Keokuk County. Convicted at the October Term, 1905, of the offense of petty larceny, and sentenced to serve a term of one year in the county jail. Clemency was recommended by the county attorney, sheriff, deputy sheriff, clerk of the district court, county recorder, county coroner, and by three citizens. Sentence suspended June 26, 1906.

HENRY OTTO, Polk County. Convicted at the January Term, 1906, of the offense of assault with intent to inflict great bodily injury, and sentenced to serve a term of sixty days in the county jail. Clemency was recommended by the sheriff, one of his deputies, by the county physician, by the deputy clerk of the district court, and by twenty-five citizens. Sentence suspended July 19, 1906.

GEORGE W. YOUNG, Madison County. Convicted at the February Term, 1903, of the offense of maintaining a nuisance and sentenced to pay three several fines aggregating $900.00 and in default of payment of same to be committed to the county jail. Clemency was recommended by the county attorney, the board of supervisors, the

county treasurer, county auditor, county recorder. That part of the judgment of the district court which required his incarceration in the county jail in default of the payment of said fine was suspended July 9, 1906.

HENRY JUERGENS, Scott County. Convicted at the January Term, 1906, of the offense of breaking and entering, and sentenced to serve a term of one year in the county jail. Clemency was recommend by the trial judge, the county attorney, and the assistant county attorney. Sentence suspended July 13, 1906.

ED. TURNER, Mahaska County. Convicted at the October Term, 1905, of the offense of larceny, and sentenced to serve a term of one year in the county jail. Clemency was recommended by the trial judge, the county attorney, and the sheriff. Sentence suspended September 17, 1906.

MAY PERKINS, Mahaska County. Convicted at the December Terms, 1905, of the offense of vagrancy, and sentenced to serve a term of three months in the county jail. Clemency was recommended by the trial judge, and the county attorney. Sentence suspended September 27, 1906.

HARRY SMITH, Scott County. Convicted at the April Term, 1906, of the offense of breaking and entering, and sentenced to serve a term of six months in the county jail. Clemency was recommended by the county attorney and the sheriff after he had served all of his sentence except one month. Sentence suspended September 27, 1906.

GEORGE MASON, Mahaska County. Convicted at the May Term, 1906, of the offense of maintaining a nuisance, and sentenced to pay a fine of $1,000.00, and in default of the payment of same to be committed to the county jail. On the recommendation of the trial judge, county attorney, sheriff, the members of the board of supervisors, and eighteen citizens who signed a petition, that part of the judgment requiring his imprisonment in default of the payment of said fine was suspended September 29, 1906.

ROY PATTERSON, Union County. Convicted at the April Term, 1906, of the offense of resisting an officer, and sentenced to serve a term of six months in the county jail. Clemency was recommended by the trial judge, the county attorney, sheriff, clerk of the district court, and three citizens. Sentence suspended October 27, 1906.

B. C. TIERNEY, Chickasaw County. Convicted at the May Term, 1906, of the offense of maintaining a nuisance, and sentenced to pay a fine of $300.00 and in default of the payment of same to be committed to the county jail. Clemency was recommended by the county attorney, clerk of the district court, county treasurer, the members of the board of supervisors, the mayor of New Hampton. That part of the sentence requiring his incarceration in the county jail in default of the payment of said fine was suspended November 10, 1906.

FRANK STEWART, Polk County. Convicted at the November Term, 1906, of the offense of larceny in a building, and sentenced to serve a term of sixty days in the county jail. The trial judge in recommending clemency said: "Mr. Stewart is a young man who comes of a good family, but who has of late been sowing some wild oats, which has ended in this trouble. Believing that the lesson he has had may be sufficient, and that it would be better to have a few days' sentence hanging over him for a while, I recommend that he be paroled before Christmas day." In this recommendation the county attorney acquiesced. Sentence suspended December 22, 1906.

W. F. GRANT, Harrison County. Convicted at the September Term, 1906, of the offense of conspiracy, and sentenced to pay a fine of $500 and to be imprisoned in the county jail for a period of ninety days. In default of the payment of said fine to be incarcerated in the county jail. On the recommendation of the trial judge, and the county attorney, it being shown that an understanding had been entered into prior to the rendering of judgment that the applicant was not to be incarcerated in default of the payment of the fine, and on account of the further showing that the applicant's health was becoming greatly impaired by reason of his imprisonment, sentence was suspended December 29, 1906.

RESTORATIONS.

Pardons and restorations to citizenship were granted in the following cases to persons whose sentences had previously been suspended during good behavior. In each case before an order restoring the applicant to citizenship was issued a showing was filed signed by five or six citizens who knew the applicant personally, and who gave it as their opinion that he would not again violate the law.

Name.	County.	Term.	Suspended.	Restored.
C. D. Johnson	Jasper	4 years	May 2, 1905	Jan. 18, 1906
J. Sanderson	Jasper	4 years	May 2, 1905	Jan. 18, 1906
John Goff	Ringgold	5 years	Sept. 30, 1904	Jan. 18, 1906
M. B. Lyttle	Cass	2 years	Oct. 13, 1904	Jan. 18, 1906
L. P. Scroggs	Shelby	1½ years	July 25, 1904	Feb. 12, 1906
J. L. Lowe	Jackson	2 years	May 29, 1905	Feb. 12, 1906
A. D. Morlan	Greene	7 years	Dec. 20, 1904	Feb. 12, 1906
John Huebner	Woodbury	1½ years	Feb. 20, 1904	Feb. 12, 1906
Reason Hoyt	Cass	6 years	May 15, 1902	Mar. 5, 1906
John E. Anderson	Clinton	1 year	Oct. 29, 1904	Mar. 15, 1906
John W. Sanders	Cass	3 years	Sept. 11, 1903	Mar. 15, 1906
N. E. Carnal	Tama	2 years	Oct. 31, 1905	Mar. 15, 1906
Vernon Wilson	Polk	2 years	Sept. 18, 1905	May 9, 1906
Allen K. Riddle	Polk	2½ years	Nov. 18, 1904	July 24, 1906
Arthur L. Moon	Marshall	10 years	July 1, 1901	July 24, 1906
M. A. Parmentier	Crawford	1 year	Feb. 17, 1904	July 24, 1906
Charles Deming	Woodbury	1 year	May 6, 1901	July 24, 1906
Lewis Deming	Woodbury	1 year	May 6, 1901	July 24, 1906
Frank S. Brown	Polk	1½ years	Aug. 24, 1904	July 24, 1906
John Thordsen	Potta.	2 years	Feb. 20, 1904	July 24, 1906
Walter Cook	Cedar	2 years	Mar. 21, 1904	Sept. 21, 1906
Arthur Stanley	Appanoose	2 years	Dec. 16, 1905	Sept. 21, 1906
Mrs. Millie Stewart	Mahaska	1 year	Jan. 4, 1905	Sept. 21, 1906
Frank S. Rivers	Dallas	1 year	Feb. 21, 1905	Oct. 12, 1906
Charles Jeneste	Scott	1 year	Dec. 23, 1904	Oct. 12, 1906
Alfred Blake	Polk	5 years	Jan. 26, 1901	Oct. 12, 1906
Andrew Croake	Clinton	12½ years	May 6, 1901	Oct. 22, 1906
James Tigue	Lee	8 months	Jan. 3, 1905	Oct. 22, 1906
Ira S. Moyer	Lee	2 5-12 years	Jan. 30, 1906	Oct. 23, 1906
Ed. D. McClelland	Potta.	2 years	Feb. 3, 1904	Nov. 2, 1906
Richard Rowland	Scott	4 years	Aug. 28, 1905	Nov. 2, 1906
Harry Goody	Johnson	10 years	April 20, 1903	Nov. 5, 1906
Richard W. Pray	Decatur	1 year	June 6, 1905	Nov. 5, 1906
Thomas F. Allen	Cass	1½ years	Sept. 18, 1905	Nov. 6, 1906
Albert Marsh	Polk	1 year	June 22, 1905	Nov. 30, 1906
John W. King	Buena Vista	10 years	Feb. 10, 1906	Dec. 4, 1906
Hervey R. Smith	Wapello	1 year	Sept. 7, 1904	Dec. 7, 1906
J. A. Brewer	Madison	23 years	Aug. 21, 1905	Dec. 14, 1906

REVOCATIONS.

Name.	County.	Suspended.	Revoked.
William Nagel	Muscatine	Feb. 8, 1904	Feb. 9, 1906
Clyde Gore	Polk	July 14, 1905	Mar. 1, 1906
Thomas Tuttle	Lucas	Sept. 9, 1905	Mar. 27, 1906
George Riley	Polk	Oct. 31, 1903	Mar. 27, 1906
James Sullivan	Polk	Oct. 14, 1905	May 5, 1906
C. H. Macy	Lee	Jan. 16, 1903	June 13, 1906
Wesley Young	Scott	Sept. 12, 1904	July 9, 1906
J. F. Warford	Polk	Oct. 16, 1906	Nov. 13, 1906

COMMUTATIONS.

AGNES LEWIS, Mahaska County. Sentenced on the 13th day of January, 1906, to serve a term of four months in the penitentiary at Anamosa, for the offense of manslaughter. Commuted to four months in the county jail on the recommendation of the trial judge, county attorney, and a large number of citizens. The applicant in this case thoughtlessly discharged a firearm resulting in the death of a neighbor two blocks away. Sentence commuted February 27, 1906.

RICHARD BRINDLEY, Dallas County. Committed to the county jail, for the offense of resisting an officer, to serve term of nine months. Commuted to imprisonment for three months on the recommendation of the trial judge, county attorney, five county officers, two deputy officers, and eight citizens. Sentence commuted March 16, 1906.

ALBERT FISHER, Wright County. Committed to the county jail October 10, 1905, for a term of six months for the offense of violating an injunction. Commuted to one hundred sixty-nine days in the county jail on the recommendation of the county attorney, sheriff, mayor of Eagle Grove, and by over one hundred citizens who signed a petition. Sentence commuted March 26, 1906.

WALTER GRAHAM, Adams County. Committed to the penitentiary on the 26th day of March, 1902, to serve a term of five years for the offense of burglary, and commuted to four years and twenty-two days on the recommendation of the warden, the object being to restore to the applicant one hundred fifteen days good time forfeited for violating the prison rules. Sentence commuted April 17, 1906.

BERTHA EIGENMAN, Muscatine County. Committed to the penitentiary on the 11th day of January, 1906, to serve a term of nine months for the offense of keeping a house of ill-fame. Commuted to five months. A petition signed by several hundred citizens, including nearly all the business men in the city of Muscatine, was filed asking an absolute pardon before commitment. Sentence commuted June 4, 1906.

J. H. THOMAS, Warren County. Sentenced at the January Term, 1905, to serve a term of one year in the penitentiary for the offense of forgery. On the recommendation of a large number of citizens commuted to six months in said penitentiary. Sentence commuted September 15, 1906.

CLARENCE KEIHLE, Polk County. Committed January 14, 1903, to the penitentiary at Fort Madison to serve a term of five years for the offense of larceny. On the recommendation of Judge Bishop, commuted to four years, eleven months and twenty-six days on the representation that the mother of the applicant was lying at the point of death. Sentence commuted October 10, 1906.

WILLIAM GIFFORD, Polk County. Committed to the penitentiary on the 14th day of January, 1903, to serve a term of five years for the offense of larceny. Commuted to imprisonment for four years, ten months and ten days on the recommendation of the warden of said penitentiary for the purpose of restoring to the said William Gifford fifty days good time which had been forfeited by him by reason of an infraction of the rules of the prison. Sentence commuted November 11, 1906.

GEORGE CONRAD, Adams County. Committed to the penitentiary at Fort Madison on the 16th day of January, 1903, to serve a term of five years for the offense of larceny. Commuted to four years, ten months and ten days on the recommendation of the warden, for the purpose of restoring to the said George Conrad fifty days good time which he had forfeited for violating the prison rules. Sentence commuted November 10, 1906.

FRANK COOK, Polk County. Committed to the penitentiary at Fort Madison on the 20th day of May, 1903, to serve a term of four years for the offonse of larceny. Commuted to three years, seven months and twenty-six days on the recommendation of the warden, for the purpose of restoring to the said Frank Cook three days good time, and for the purpose of enabling him to be discharged on the 31st day of December, 1906.

REMISSIONS.

The remissions herein presented were, in almost every case, recommended by those officers in the counties where the fines were imposed who are concerned, directly or indirectly, in the collection of the same; namely, the county attorney, county auditor, clerk of the district court, county treasurer, and the members of the board of supervisors, or a majority of them, and were conditioned upon the payment of all costs when the same had not been paid.

Name.	County.	Term Imposed.	Amt.	Date Remitted.
John Schneider	Plymouth	Nov. 1896	$ 300.00	Jan. 11, 1906
Jacob Beckey	Muscatine	June, 1868	500.00	Jan. 11, 1906
E. G. Wiggins	Story	Jan., 1903	300.00	Jan. 16, 1906
Peter Claussen	Grundy	Feb., 1902	200.00	Jan. 20, 1906
Dr. J. H. Runyon	Wayne	Mar., 1904	400.00	Feb. 12, 1906
John Sebetka	Linn	June, 1893	300.00	Feb. 12, 1906
Matt Savage	Polk	Sept., 1905	300.00	Feb. 21, 1906
Joseph Briski	Appanoose	Nov., 1903	300.00	Mar. 30, 1906
Charles Pond	Adams	Oct., 1898	500.00	April 11, 1906
George Keenhold	Polk	May, 1902	600.00	May 9, 1906
C. M. Beebe	Floyd	Nov., 1891	300.00	May 23, 1906
George Swab	Appanoose	Sept., 1897	200.00	June 28, 1906
George Starcevic	Appanoose	Sept., 1903	300.00	Oct. 2, 1906
Charles Hubbard	Monona	April, 1904	300.00	Oct. 23, 1906
C. W. Monroe	Franklin	Jan., 1900	100.00	Oct. 31, 1906
Fred Long	Washington	Mar., 1904	1,000.00	Nov. 10, 1906
Dennis Clancey	Washington	Sept., 1905	60.00	Nov. 10, 1906
Lee Lane	Mahaska	Oct., 1905	300.00	Nov. 12, 1906
James Crawford	Jasper	Oct., 1906	1,000.00	Nov. 27, 1906
John Young	Jasper	Oct., 1906	1,000.00	Nov. 27, 1906
Dr. J. W. Mulhern	Madison	May, 1905	150.00	Dec. 7, 1906
N. S. Winkleman	Mahaska	Oct., 1905	300.00	Dec. 7, 1906

RECAPITULATION.

PARDONS 2

SUSPENSIONS—

From Penitentiary 63

From County Jail 19

RESTORATIONS to Citizenship from Parole 38

REVOCATIONS 8

COMMUTATIONS—

Commutations 6

On Recommendation of Warden to Restore Good Time 4

REMISSIONS of Fines 22

REPORT

OF THE

SECRETARY OF STATE

RELATING TO

CRIMINAL CONVICTIONS

FOR THE YEAR 1906

WILLIAM B. MARTIN, SECRETARY OF STATE.

PRINTED BY ORDER OF THE
GENERAL ASSEMBLY

DES MOINES:
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1907.

LETTER OF TRANSMITTAL.

STATE OF IOWA,
OFFICE OF SECRETARY OF STATE,
DES MOINES, December 10, 1906.

To His Excellency, ALBERT B. CUMMINS, *Governor of the Satte of Iowa:*

SIR,—In compliance with the provisions of section 69 of the Code I have the honor herewith to report an abstract of the criminal prosecutions in the several counties of the State for the year ending September 30, 1906, as returned to this office by the Clerks of the District Courts.

W. B. MARTIN,
Secretary of State.

CRIMINAL CONVICTIONS IN 1906.

ADAIR COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $5 and costs	Farmer	Yes	American	Good
1	Contempt of court	Fine $15	Farmer	Yes	American	Good
1	Disturbing the peace	Costs	Farmer	Yes	Scotch	Good
2	Nuisance	1 fine $800 1 fine $400 and county jail 120 days	2 laborers	2 Yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year	$ 1,220.00
Total amount of fines collected and paid into the county treasury during the year	820.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	214.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	925.00

J. C. HOYT, *Clerk of District Court.*

ADAMS COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Burglary	Penitentiary 8 years	None	Yes	English	Fair
2	Conspiracy	1 penitentiary 2 years 1 penitentiary 1 year	1 farmer 1 laborer	2 yes	2 American	2 fair
1	Illegal sale of liquor	Fine $300	Hotelkeeper	Yes	German	Fair
2	Larceny	1 penitentiary 9 months 1 county jail 3 months	1 not stated 1 laborer	2 yes	2 American	2 fair
1	Seduction	Fine $250	Farmer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 550.00
Total amount of fines collected and paid into the county treasury during the year 767.30
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 1,960.59
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 525.00

F. J. MURPHY, *Clerk of the District Court.*

ALLAMAKEE COUNTY.

1	Incorrigibility	Industrial school	Laborer	Yes	American	Fair
5	Inebriety	5 State hospital 3 years	3 laborers 2 farmers	5 yes	5 American	2 fair 3 good
2	Larceny	1 penitentiary 2½ years 1 county jail 30 days	1 unknown 1 laborer	2 yes	2 American	2 fair
1	Malicious mischief	Fine $10 and costs or county jail 3 days	Well digger	Yes	American	Good
1	Obtaining money under false pretenses	Fine $100 and costs or county jail 30 days	Laborer	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year	$ 110.00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,706.67
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	750.00

NICHOLAS COLSCH JR., *Clerk of District Court.*

APPANOOSE COUNTY.

3	Breaking and entering	1 penitentiary 1 year 1 county jail 3 months 1 county jail 2 months	1 farmer 2 laborers	1 yes 2 no	3 American	3 fair
1	Cruelty to animals	Fine $5 or county jail 2 days	Farmer	Yes	American	Fair
4	Gambling	4 fine $50 or county jail 16 days	1 farmer 3 miners	4 yes	4 American	4 fair
1	Murder	Penitentiary 5 years	Farmer	Yes	American	Fair
13	Nuisance	12 fine $300 or county jail 90 days. 1 fine $50 or county jail 16 days	13 coal miners	13 yes	13American	13 fair

Total amount of fines imposed by the district court of said county during the year	$ 3,855.00
Total amount of fines collected and paid into the county treasury during the year	843.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	22,400.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	720.00

U. G. TURNER, *Clerk of District Court.*

AUDUBON COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Adultery	Penitentiary 1 year	Laborer	Yes	American	Fair
1	Assault	County jail 30 days	Chauffeur	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ....
Total amount of fines collected and paid into the county treasury during the year ..... $ 565.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,221.80
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 737.00

CHAS. S. WHITE, *Clerk of District Court.*

BENTON COUNTY.

1	Assault with intent to commit rape	Penitentiary 2 years and costs	Laborer	Not stated.	Not stated.	Not stated
4	Breaking and entering	4 fine $50 and county jail 60 days	4 laborers	4 not stated	4 not stated	4 not stated
1	Enticing a child away	County jail 60 days	Barber for carnival show	Yes	American	Bad
7	Gambling	7 fine $10 or county jail 3 days	7 laborers	7 yes	6 American 1 German	7 fair
1	Larceny from building in day time	County jail 90 days	Traveling salesman	Yes	American	Fair
6	Nuisance	5 fine $300 and costs or county jail 90 days 1 fine $300 and costs	3 boot-leggers 2 saloon-keepers 1 druggist	4 yes 2 not stated	3 American 1 Bohemi'n 2 not stated	4 fair 2 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 2,070.00
Total amount of fines collected and paid into the county treasury during the year 340.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,064.93
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,200.00

F. G. BRYNER, *Clerk of District Court.*

BLACK HAWK COUNTY.

1	Aiding prisoners to escape ...	Penitentiary 6 years	Mechanic	Yes	American..	Unknown
1	Assault with intent to commit murder.....	Penitentiary 4 years	Laborer.....	Yes	Irish	Bad
1	Breaking and entering	Penitentiary 5 years	Laborer.....	Yes	Irish	Bad
1	Cheating by false pretense ...	Penitentiary 9 months.....	Farmer	Yes	American..	Fair
2	Forgery	1 penitentiary 9 months ..... 1 penitentiary 3 months	2 laborers.....	2 yes	2 German..	2 bad
1	Illegal sale of intoxicating liquor.....	Fine $200	Druggist	Yes	American..	Good
3	Larceny	1 penitentiary 4 years ..... 1 penitentiary 9 months ..... 1 penitentiary 6 months	1 farmer ..... 2 laborers.....	3 yes	3 American.	1 fair 2 unknown
3	Larceny (petit)	1 county jail 30 days ..... 2 county jail 20 days	3 laborers.....	3 yes	3 American.	3 fair
2	Practicing medicine without certificate.....	2 fine $300	2 doctors.....	2 yes	1 American. 1 German	2 good
1	Robbery.....	Penitentiary 5 years	Laborer.....	Yes	American..	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 800.00
Total amount of fines collected and paid into the county treasury during the year..... 500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.. 1,412.73
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.. 1,597.98

S. M. BENTLEY, *Clerk of District Court.*

BOONE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $25 and costs	Farmer	Yes	American	Unknown
1	Assault with intent to do great bodily injury	Fine $400 and costs	Laborer	Yes	American	Bad
2	Burglary	2 penitentiary 6 months	2 laborers	1 yes 1 no	1 American. 1 German	1 unknown 1 fair
1	Burglary from car	Penitentiary 6 months	Unknown	Yes	American	Unknown
1	Larceny	County jail 30 days and costs	Laborer	Yes	American	Fair
1	Larceny from building	County jail 60 days and costs	Tramp	Yes	American	Unknown
1	Larceny from person	Penitentiary 6 months	Unknown	Yes	American	Unknown
3	Nuisance (liquor)	1 fine $500 and costs 2 fine $300 and costs	2 laborers 1 bootlegger	3 yes	3 American.	3 unknown
1	Practicing medicine without certificate	Fine $300 and costs	Doctor	Yes	American	Good
1	Prostitution	Industrial school	Unknown	Yes	American	Bad
1	Stealing	Penitentiary 1 year	Tailor	Yes	American	Unknown

Total amount of fines imposed by the district court of said county during the year	$ 1,825.00
Total amount of fines collected and paid into the county treasury during the year	3,066.67
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,580.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,306.67

F. H. JOHNSON, *Clerk of District Court.*

BREMER COUNTY.

1	Forgery	Penitentiary 6 months	Laborer	Yes	German	Fair
2	Larceny	1 fine $50 or county jail 15 days	1 railroad man	2 yes	1 American	1 fair
		1 fine $10 and county jail 30 days	1 laborer		1 Irish	1 bad

Total amount of fines imposed by the district court of said county during the year	$ 60.00
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,121.08
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	700.00

W. H. COATS, *Clerk of District Court.*

BUCHANAN COUNTY.

1	Breaking and entering	County jail 3½ months	Laborer	Unknown	Unknown	Bad
1	Carrying concealed weapons	Fine $50	Lecturer	Yes	Unknown	Good
1	Forgery	Penitentiary 5 years	Laborer	Yes	American	Bad
1	Larceny	County jail 3 months	Laborer	Yes	American	Fair
1	Larceny (petit)	County jail 10 days	Laborer	Yes	American	Fair
1	Murder	Death by hanging	Farmer	Yes	American	Good
1	Stealing hogs	Penitentiary 5 years	Laborer	Yes	Unknown	Bad
1	Vagrancy	County jail 4½ months	Loafer	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year	$ 50.00
Total amount of fines collected and paid into the county treasury during the year	200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,759.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,005.81

J. F. STEPHENSON, *Clerk of District Court.*

BUENA VISTA COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault with intent to inflict great bodily injury	County jail 3 months and costs	Laborer	Yes	Swedish	Bad
1	Bootlegging	Fine $50 and costs	Laborer	Yes	Norwegian	Bad
2	Keeping and maintaining a nuisance	1 fine $500 and costs 1 fine $300 and costs	2 Laborers	2 yes	2 Norweg'n	2 not stated
1	Receiving stolen property	Fine $5 and costs	Laborer	Yes	American	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 855.00
Total amount of fines collected and paid into the county treasury during the year 924.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 1,120.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 925.00

J. J. JACOBSON, *Clerk of District Court.*
B. L. JANSEN, *Deputy.*

BUTLER COUNTY.

1	Assault	County jail 8 months	Telegrapher	Yes	American	Bad
1	Incest	Penitentiary 8 years	Laborer	Yes	American	Not stated
1	Nuisance	Fine $300 and county jail 3 months	Carpenter	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	934.15
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	922.37

E. J. DAVIS, *Clerk of District Court.*

CALHOUN COUNTY.

Total amount of fines imposed by the district court of said county during the year	.....
Total amount of fines collected and paid into the county treasury during the year	$ 50.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,357.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

ROSS VONTREES, *Clerk of District Court.*

CARROLL COUNTY.

1	Larceny	County jail 10 days	Unknown	Yes	American	Unknown

Total amount of fines imposed by the district court of said county during the year	.....
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	$ 848.78
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	900.00

JULIUS RUGE, *Clerk of District Court.*

CASS COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Keeping house of ill fame....	Penitentiary 5 years.....	Whore	Yes.....	Unknown..	Bad
1	Larceny	Penitentiary 18 months.....	Farmer	Yes.....	American..	Fair
5	Larceny from building.....	1 Penitentiary 4 years	4 bums	5 yes	2 American	4 bad
		2 penitentiary 2 years	1 laborer.....		3 Unknown	1 fair
		1 penitentiary 9 months				
		1 penitentiary 6 months				
4	Nuisance (liquor).....	1 fine $500	2 farmers	4 yes	2 Scotch ...	3 fair
		3 fine $300	2 hotel-keepers....	.....	1 German..	1 bad
					1 American	
1	Resisting an officer	Fine $65	Bum.....	Yes.....	American..	Bad

Total amount of fines imposed by the district court of said county during the year.....$ 1,465.00
Total amount of fines collected and paid into the county treasury during the year..... 1,465.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 1,247.05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 900.00

C. B. CLOVIS, *Clerk of District Court.*

CEDAR COUNTY.

1	Assault with intent to inflict great bodily injury.....	Fine $300 or county jail 100 days..	Farmer	Yes	German ...	Fair
1	Contempt of court.....	Fine $25	Farmer	Yes	Irish	Fair
1	Drunk and disturbing the peace.....	Fine $40 or county jail 26 days....	Horseman.....	Yes	American..	Fair

Total amount of fines imposed by the district court of said county during the year.....$ 365.00
Total amount of fines collected and paid into the county treasury during the year..... 325.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,651.66
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 800.00

W. W. LITTLE, *Clerk of District Court.*

CERRO GORDO COUNTY.

1	Assault with intent to commit great bodily injury.....	Fine $100 or county jail 30 days...	Salesman	Yes.....	American..	Good
1	Breaking and entering.	Penitentiary one year.....	Tramp	Yes.....	American..	Fair
1	Contempt.....	Fine $5.....	Laborer.....	Yes.....	Irish	Good
2	Cruelty to animals.....	2 fined $10 or county jail 3 days..	2 laborers	2 yes	1 Irish..... 1 American	2 fair
1	Embezzlement.....	Penitentiary 6 months.....	Laborer.....	Yes.....	Irish	Fair
2	Forgery.....	1 penitentiary 5 months ..... 1 penitentiary 4 months	2 laborers	2 yes	2 American	2 good
3	Keeping gambling house.....	1 fine $100 or county jail 30 days . 1 fine $75 or county jail 20 days .. 1 fine $50 or county jail 15 days	1 restaurateur .... 2 gamblers	3 yes	3 American	2 fair 1 good
1	Keeping house of ill fame	Penitentiary 6 months.....	Prostitute.....	Yes	American..	Bad
1	Larceny.....	Fine $19 or county jail 90 days....	Not stated.....	Yes.....	Irish	Fair
1	Nuisance.....	Fine $300 or county jail 3 months.	Restaurateur	Yes.....	American..	Good

Total amount of fines imposed by the district court of said county during the year.....$ 669.00
Total amount of fines collected and paid into the county treasury during the year 193.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 6,435.42
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 1,146.39

G. W. HOWLAND, *Clerk of District Court.*

CHEROKEE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $100 or county jail	Farmer	Yes	American	Good
7	Keeping a gambling house	1 fine $300 or county jail 90 days	6 gamblers	7 yes	7 American	5 fair
		1 fine $150 or county jail 45 days	1 barber			1 bad
		2 fine $100 or county jail 30 days				1 good
		1 fine $50 or county jail 15 days				
		1 fine $70				
		1 fine $75				
10	Keeping a liquor nuisance	10 fine $300 or county jail 90 days	3 gamblers	10 yes	10American	4 good
			1 druggist			2 bad
			4 bar-tenders			4 fair
			1 laborer			
			1 pool hall keeper			
1	Rape	Penitentiary 2 years	Laborer	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 3,945.00
Total amount of fines collected and paid into the county treasury during the year 1,573.65
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,641.84
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,349.85

BEN E. BALLOU, *Clerk of District Court.*

CHICKASAW COUNTY

3	Breaking and entering	1 penitentiary 1 year	2 farmers	3 yes	3 not stated	2 not stated
		1 industrial school	1 not stated			1 good
		1 fine $1 and county jail 1 day				
1	Breaking and entering dwelling	Penitentiary 3 years	Not stated	Yes	Not stated.	Not stated

1	Breaking car seal	Penitentiary 1 year	Laborer	Yes	Not stated.	Not stated
1	Desertion after seduction and marriage	Fine $500 and county jail 1 year	Laborer	Yes	Not stated.	Good
1	Incorrigibility	Industrial school	None	Yes	Not stated.	Not stated
1	Larceny from a building in day time	Fine $60 and county jail 6 months at hard labor	Not stated	Yes	Not stated.	Not stated
2	Larceny of domestic fowl in day time	2 penitentiary 6 months	2 not stated	2 yes	2 not stated	2 not stated
1	Maintaining a nuisance	Fine $300 and costs or county jail 3 months	Not stated	Yes	Not stated.	Good
1	Malicious injury to buildings.	Penitentiary 7 months	Painter	Yes	Not stated.	Not stated
1	Prostitution	Penitentiary 12 months	Not stated	Yes	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 861.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,284.59
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 825.00

M. H. O'NEILL, *Clerk of District Court.*

CLARKE COUNTY.

1	Forgery	Penitentiary 18 months	Laborer	Yes	American	Fair
6	Jumping off a moving train	3 fine $10 and costs 3 fine $5 and costs	6 farm boys	6 yes	6 American.	6 unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 45.00
Total amount of fines collected and paid into the county treasury during the year 45.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.. 1,002.37
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 672.16

F. M. STACY, *Clerk of District Court.*

CLAY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Breaking and entering a car.	Penitentiary 6 months	Brakeman	Yes	American	Bad
1	Larceny (petit)	Fine $5 and costs	Liveryman	Yes	American	Fair
2	Nuisance	2 fine $300 and costs	2 druggists	2 yes	2 American.	2 good
1	Selling and keeping for sale intoxicating liquors	Fine $50 and costs.	Laborer	Yes	German	Fair
3	Unlawful assembly	3 fine $15 and costs	3 not stated	3 yes	3 American.	3 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 700.00
Total amount of fines collected and paid into the county treasury during the year 704.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 1,739.23
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 600.00

C. S. WEAVER, *Clerk of District Court.*

CLAYTON COUNTY.

1	Adultery	Fine $50 and county jail 4 months	Laborer	Yes	German	Bad
1	Assault with intent to commit rape	Penitentiary 10 years	Farmer	Yes	German	Bad
1	Larceny from a building in day time	Fine $5 and county jail 5 days	Laborer	Yes	German	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 55.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 5,779.73
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

RAY WEBB, *Clerk of District Court.*

CLINTON COUNTY.

2	Assault and battery	1 fine $75	1 bartender	2 yes	1 American	2 fair
		1 fine $25	1 blacksmith		1 Scotch	
1	Assault with intent to commit great bodily injury	County jail 1 year	Canvasser	Yes	American	Fair
2	Attempting to break and enter	1 penitentiary 2 years	1 laborer	2 yes	1 Swedish	1 fair
		1 penitentiary 4 months	1 none		1 American	1 bad
1	Bail bond forfeited	Fine $1,500	Fake doctor	Yes	American	Fair
7	Breaking and entering	2 penitentiary 3 years	4 laborers	7 yes	6 American	4 bad
		2 penitentiary 2 years	3 none		1 Swedish	3 fair
		1 penitentiary 1 year				
		1 county jail 1 year				
		1 fine $100 and county jail 1 year				
1	Disbarment proceedings	Disbarred	Lawyer	Yes	German	Good
4	Inebriety	3 State hospital 3 years	1 laborer	4 yes	4 American	4 fair
		1 State hospital 1 year	1 barber			
			1 house wife			
			1 cook			
1	Larceny	Penitentiary 1 year	Laborer	No	American	Fair
1	Larceny from the person	Penitentiary 1 year	Cabdriver	Yes	American	Fair
1	Rape	Penitentiary insane department	Blacksmith	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 1,700.00
Total amount of fines collected and paid into the county treasury during the year 1,500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 22,047.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 2,522.77

J. H. EDENS, *Clerk of District Court.*

CRAWFORD COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault with intent to commit murder	Penitentiary 3½ years	Detective	Yes	American	Bad
4	Breaking and entering	1 penitentiary 2½ years 3 penitentiary 1 year	4 hobos	4 yes	4 American	4 bad
3	Illegal voting	1 fine $50 2 fine $25	3 farmers	3 yes	3 American	3 good
1	Larceny	Industrial school	Not stated	Not stated.	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 165.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,183.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 769.80

CLAUS PAHL, *Clerk of District Court.*

DALLAS COUNTY.

1	Assault with intent to inflict great bodily injury	County jail 9 months	Laborer	Yes	American	Bad
2	Breaking and entering	1 fine $100 and Co. jail 45 days 1 fine $100 and Co. jail 30 days	2 laborers	2 yes	2 American.	2 bad
1	Larceny	Penitentiary 8 months	Farmer	Yes	American	Good
1	Larceny by embezzlement	Penitentiary 18 months	Laborer	Yes	American	Fair
2	Nuisance	1 fine $400 and costs 1 fine $300 and costs	2 druggists	2 yes	2 American.	2 good
1	Obtaining money by false pretenses	Penitentiary 4 years	Farmer	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year	$ 900.00
Total amount of fines collected and paid into the county treasury during the year	300.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,148.68
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	867.01

LEW GRISWOLD, *Clerk of District Court.*

DAVIS COUNTY

1	Misdemeanor	Fine $10 and costs	Farmer	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year	$ 10.00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,045.59
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	650.00

JOHN A. OWENS, *Clerk of District Court.*

DECATUR COUNTY.

1	Assault	Fine $25	Farmer	Yes	American	Fair
1	Assault and battery	Fine $100	Farmer	Yes	American	Fair
1	Breaking jail	Fine $150	Farmer	Yes	American	Fair
1	Gambling	Fine $75	Stonemason	Yes	American	Good
1	Larceny	Fine $100	Farmer	Yes	American	Fair
1	Larceny of chickens	Penitentiary 6 months	Farmer	No	American	Fair
1	Larceny of horse	Penitentiary 12 months	Farmer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year	$ 450.00
Total amount of fines collected and paid into the county treasury during the year	450.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,365.36
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,038.75

A. S. THARP, *Clerk of District Court.*

DELAWARE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Horse stealing	1 penitentiary 2 years 1 penitentiary 9 months	2 laborers	2 yes	2 American	2 bad
2	Illegal liquor selling	1 fine $75 and costs 1 fine $25 and costs	1 saloon-keeper 1 drayman	2 yes	1 Irish 1 American	1 unknown 1 good
1	Incorrigible	Industrial school	None	Yes	American	Bad
3	Inebriety	3 State hospital 3 years	3 none	3 yes	3 American	3 not stated
2	Peace proceeding	1 peace bond $100 1 peace bond $500	2 farmers	2 yes	1 Irish 1 German	1 unknown 1 good

Total amount of fines imposed by the district court of said county during the year	$ 700.00
Total amount of fines collected and paid into the county treasury during the year	159.15
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	846.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	880.27

JAMES BISHOP, *Clerk of District Court.*

DES MOINES COUNTY.

1	Assault with intent to commit murder	Penitentiary 2 years and costs	Laborer	Yes	German	Unknown
1	Attempting to break and enter	Fine $10 and county jail 60 days and costs	Unknown	Yes	Unknown	Unknown
4	Breaking and entering	1 penitentiary 2 years and costs 1 county jail 9 months and costs 1 county jail 5 months and costs 1 fine $40 and costs	4 unknown	2 yes 2 unknown	1 unknown 1 American 2 Afro-Am.	4 unknown

2	Forgery	2 penitentiary 18 months and costs	2 unknown	2 yes	2 unknown	2 unknown
2	Larceny	1 fine $100 and county jail 30 days and costs	2 unknown	1 yes	1 American	1 bad
		1 county jail 60 days and costs		1 unknown	1 Afro-Am.	1 unknown
1	Larceny (petit)	Fine $90 and costs	Unknown	Yes	Unknown	Unknown
1	Larceny in a building	County jail 30 days and costs	Unknown	Yes	Afro Am	Unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 290.00
Total amount of fines collected and paid into the county treasury during the year 140.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 8,810.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,500.00

C. E. DEMLING, *Clerk of District Court.*

DICKINSON COUNTY.

2	Larceny	2 penitentiary 1 year	2 laborers	2 yes	1 Irish 1 American	1 bad 1 fair

Total amount of fines imposed by the district court of said county during the year ....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ..... $ 737.15
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 520.00

W. A. PRICE, *Clerk of District Court,*
By ROSE PECK, *Deputy.*

DELAWARE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Horse stealing	1 penitentiary 2 years 1 penitentiary 9 months	2 laborers	2 yes	2 American	2 bad
2	Illegal liquor selling	1 fine $75 and costs 1 fine $25 and costs	1 saloon-keeper 1 drayman	2 yes	1 Irish 1 American	1 unknown 1 good
1	Incorrigible	Industrial school	None	Yes	American	Bad
3	Inebriety	3 State hospital 3 years	3 none	3 yes	3 American	3 not stated
2	Peace proceeding	1 peace bond $100 1 peace bond $500	2 farmers	2 yes	1 Irish 1 German	1 unknown 1 good

Total amount of fines imposed by the district court of said county during the year ..... $ 700.00
Total amount of fines collected and paid into the county treasury during the year 159.15
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 846.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 880.27

JAMES BISHOP, *Clerk of District Court.*

DES MOINES COUNTY.

1	Assault with intent to commit murder	Penitentiary 2 years and costs	Laborer	Yes	German	Unknown
1	Attempting to break and enter	Fine $10 and county jail 60 days and costs	Unknown	Yes	Unknown	Unknown
4	Breaking and entering	1 penitentiary 2 years and costs 1 county jail 9 months and costs 1 county jail 5 months and costs 1 fine $40 and costs	4 unknown	2 yes 2 unknown	1 unknown 1 American 2 Afro-Am.	4 unknown

2	Forgery	2 penitentiary 18 months and costs	2 unknown	2 yes	2 unknown	2 unknown
2	Larceny	1 fine $100 and county jail 30 days and costs	2 unknown	1 yes	1 American	1 bad
		1 county jail 60 days and costs		1 unknown	1 Afro-Am.	1 unknown
1	Larceny (petit)	Fine $90 and costs	Unknown	Yes	Unknown	Unknown
1	Larceny in a building	County jail 30 days and costs	Unknown	Yes	Afro Am	Unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 290.00
Total amount of fines collected and paid into the county treasury during the year 140.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 8,810.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,500.00

C. E. DEMLING, *Clerk of District Court.*

DICKINSON COUNTY.

2	Larceny	2 penitentiary 1 year	2 laborers	2 yes	1 Irish 1 American	1 bad 1 fair

Total amount of fines imposed by the district court of said county during the year ....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ..... $ 737.15
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 520.00

W. A. PRICE, *Clerk of District Court,*
By ROSE PECK, *Deputy.*

DUBUQUE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Assault with intent to commit great bodily injury	1 county jail 90 days 1 county jail 60 days	1 foundryman 1 laborer	2 yes	2 American	2 good
1	Assault with intent to commit rape	Penitentiary 2 years	Teamster	Yes	American	Fair
2	Breaking and entering building in day time	2 fine $100 and county jail 1 year	1 laborer 1 molder	2 yes	2 American	2 fair
1	Breaking and entering railroad car	Penitentiary 2½ years	Farmer	Yes	American	Good
5	Larceny	2 county jail 9 months 2 county jail 30 days 1 sentence suspended	1 railroad man 4 laborers	5 yes	5 American	5 fair
1	Manslaughter	Penitentiary 5½ years	Blacksmith	Yes	American	Good
1	Nuisance in keeping house of ill fame	Fine $400	Saloon-keeper	Yes	American	Good
5	Permitting gambling	5 fine $50	3 saloon-keepers 1 cigar dealer 1 confectioner	5 yes	3 American 1 English 1 Luxemb'g	5 good
1	Swindling	Penitentiary 2 years	Laborer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 850.00
Total amount of fines collected and paid into the county treasury during the year 287.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 13,896.98
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,500.00

TIM SULLIVAN, *Clerk of District Court.*

EMMET COUNTY.

1	Nuisance	Fine $100 and costs	Laborer	Yes	German	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 918.16
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 506.80

JNO. AMUNDSON, *Clerk of District Court.*

FAYETTE COUNTY.

1	Bigamy	Penitentiary 2½ years	Not stated	Not stated.	Not stated..	Not stated
5	Contempt	5 fine $200	5 saloon-keepers...	5 yes	5 not stated	4 fair 1 bad
1	Disturbing the peace	Peace bond	Farmer	Yes	Not stated..	Fair
1	Embezzlement	Fine $100 and penitentiary 3 mos..	City clerk	Yes	Not stated..	Fair
1	Keeping a gambling house...	Fine $50	Bowl. alley keeper.	Yes	Not stated..	Fair
3	Larceny	1 penitentiary 4 years 1 county jail 30 days 1 fine $100	3 not stated	2 yes 1 not stated	2 not stated 1 American	2 not stated 1 bad 1 fair
5	Nuisance	5 fine $300	5 not stated	3 not stated 2 yes	5 not stated	4 not stated 1 fair
1	Threatening with intent to extort	Fine $150	Lumber merchant.	Yes	American..	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 2,900.00
Total amount of fines collected and paid into the county treasury during the year 2,219.95
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 7,309.81
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 1,435.24

J. W. WINSTON, *Clerk of District Court.*

FLOYD COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Nuisance	Fine $300 and costs	Laborer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 651.20
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 2,913.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 838.85

WILLARD PERRIN, *Clerk of District Court.*

FRANKLIN COUNTY.

1	Delinquent child	Industrial school	Street loafer	Yes	American	Fair
1	Incorrigibility	Industrial school	Street loafer	Yes	American	Fair
1	Larceny	Penitentiary 6 months	Laborer	Yes	American	Bad
2	Nuisance (liquor)	1 county jail 6 months	1 none	2 yes	1 English	2 fair
		1 fine $300 and costs	1 druggist		1 German	

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 300.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 733.12
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 750.00

W. J. VANNUYS, *Clerk of District Court.*

FREMONT COUNTY.

1	Assault	Fine $150	Farmer	Yes	American	Not stated
1	Assault with intent to commit murder	Penitentiary 8 years	Not stated	Not stated	Not stated	Not stated
2	Breaking and entering dwelling	1 penitentiary 1 year 1 county jail 6 months	2 not stated	2 not stated	2 not stated	2 not stated
1	Contempt of court	Fine $25	Not stated	Not stated	Not stated	Not stated
1	Malicious damage	Fine $50	Farmer	Not stated	Not stated	Not stated
4	Nuisance	3 fine $300 or county jail 90 days 1 fine $50 or county jail 15 days	4 not stated	4 not stated	4 not stated	4 not stated
1	Rape	Penitentiary 20 years	Not stated	Not stated	Not stated	Not stated
1	Resisting an officer	County jail 90 days	Not stated	Not stated	Not stated	Not stated
1	Selling liquor	Fine $100	Not stated	Not stated	Not stated	Not stated

Total amount of fines imposed by the district court of said county during the year	$ 1,275.00
Total amount of fines collected and paid into the county treasury during the year	875.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,627.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	961.90

H. E. HAWLEY, *Clerk of District Court.*

GREENE COUNTY.

1	Assault and battery	Fine $100	Laborer	Yes	American	Good
1	Attempted rape	Penitentiary 3 years	None	Yes	American	Good
1	Illegal fishing	Fine $400	Farmer	Yes	German	Good
1	Rape	Penitentiary 5 years	Farmer	Yes	Danish	Not stated

Total amount of fines imposed by the district court of said county during the year	$ 500.00
Total amount of fines collected and paid into the county treasury during the year	500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,559.73
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	840.00

JOHN STEVENSON, *Clerk of the District Court.*

GRUNDY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Adultery	County jail 30 days	Housekeeper	Yes	Not stated.	Not stated
1	Assault	Fine $50 and costs	Horsetrader	Yes	Not stated.	Not stated
1	Assisting prisoner to escape from jail	County jail 30 days and costs	Laborer	Yes	Not stated.	Not stated
2	Illegal sale of intoxicating liquors	2 fine $100 and costs	2 saloonkeepers	2 yes	2 not stated	2 not stated
1	Nuisance	Fine $300 and costs	Saloonkeeper	Yes	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 550.00
Total amount of fines collected and paid into the county treasury during the year 1,045.65
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,380.89
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 578.56

GEO. B. ELLIOTT, *Clerk of District Court.*

GUTHRIE COUNTY.

2	Assault	1 county jail 45 days 1 county jail 10 months	1 laborer 1 farmer	2 yes	2 American	2 bad
1	Enticing away a female under 18 years of age for purposes of prostitution	Penitentiary 18 months	Laborer	Yes	American	Bad

1	Gambling	Fine $75 and costs	Restaurateur	Yes	American	Fair
1	Incest	Penitentiary 5 years	Farmer	Yes	American	Good
1	Keeping house of prostitution	Penitentiary 6 months	None	Yes	American	Bad
2	Lewdness	2 fine $100 and costs	2 laborers	2 yes	2 American	2 fair
1	Manslaughter	Penitentiary 2 years 6 months	None	Yes	American	Good
10	Nuisance	1 fine $600 and costs	9 restaurateurs	10 yes	10 American	2 good
		3 fine $400 and costs	1 druggist			5 fair
		6 fine $300 and costs				3 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 3,875.00
Total amount of fines collected and paid into the county treasury during the year 1,578.39
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 1,008.80
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 775.36

H. H. MERCER, *Clerk of District Court.*

HAMILTON COUNTY.

1	Contempt of court	Costs	Farmer	Yes	Norwegian.	Good
2	Nuisance (liquor)	2 fine $300 and costs	1 druggist	2 yes	1 Norweg'n	1 good
			1 laborer		1 American	1 fair

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 368.10
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 753.92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

FRANK J. LUND, *Clerk of District Court.*

HANCOCK COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
4	Nuisance (liquor)	1 fine $450 and costs 1 fine $350 and costs 2 fine $300 and costs	1 farmer 1 merchant 2 laborers	4 yes	3 German 1 American	4 fair

Total amount of fines imposed by the district court of said county during the year ..... $ 1,400.00
Total amount of fines collected and paid into the county treasury during the year 800.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,647.28
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 855.00

F. C. BUSH, *Clerk of District Court.*

HARDIN COUNTY.

3	Assault	1 fine $25 and costs 2 sentence suspended	1 laborer 2 not stated	3 yes	3 American	1 good 2 fair
1	Assault with intent to do great bodily injury	Fine $150 and costs	Farmer	Yes	American	Good
1	Bigamy	Penitentiary 5 years	Unknown	Yes	American	Bad
1	Illegal sale	Fine $100 and costs	Merchant	Yes	Norwegian	Good
1	Larceny from the person	Penitentiary 6 months	Laborer	Yes	American	Fair
3	Nuisance	1 fine $400 and costs 2 fine $300 and costs	3 druggists	3 yes	1 Irish 1 Swedish 1 German	3 good

Total amount of fines imposed by the district court of said county during the year	$ 1,275.00
Total amount of fines collected and paid into the county treasury during the year	825.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,823.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	843.43

F. M. LOCKWOOD, *Clerk of District Court.*
By F. A. BURLINGAME, *Deputy.*

HARRISON COUNTY.

1	Adultery	Penitentiary 2 years	Farmer	Yes	Danish	Fair
1	Assault	Fine $50	Bartender	Yes	American	Good
1	Assault and battery	Fine $65	Machinist	Yes	American	Good
1	Conspiracy	Fine $500 and county jail 3 months	Not stated	Yes	American	Bad
1	Gambling	Fine $50	Farmer	Yes	American	Fair
5	Nuisance	1 fine $400	2 restaurateurs	5 yes	4 American	4 fair
		3 fine $300	1 druggist		1 Danish	1 good
		1 fine $100	1 merchant			
			1 blacksmith			
2	Vagrancy	2 county jail 45 days	1 laborer	2 yes	2 American	1 fair
			1 none			1 bad

Total amount of fines imposed by the district court of said county during the year	$ 2,065.00
Total amount of fines collected and paid into the county treasury during the year	1,323.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,964.27
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

W. R. COX, *Clerk of District Court.*

HENRY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault with intent to do great bodily injury	County jail 8 months	Farmer	Yes	American	Bad
4	Breaking and entering	3 penitentiary 18 months 1 penitentiary 12 months	3 laborers 1 tramp	3 yes 1 unknown	3 American 1 unknown	3 good 1 unknown
1	Obtaining goods by false pretenses	County jail 4 months	Laborer	Yes	American	Good
1	Obtaining money by false pretenses	Penitentiary 18 months	Laborer	Yes	Unknown	Bad
1	Rape	Penitentiary 8 years	Farmer	Yes	American	Bad
1	Shooting at a train	County jail 90 days	Laborer	Yes	Afro-Amer.	Bad
1	Using obscene language	Fine $5	Laborer	No	Afro-Amer.	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 5.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,366.82
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 765.00

F. A. JOHNSON, *Clerk of District Court.*

HOWARD COUNTY.

Total amount of fines imposed by the district court of said county during the year	.....
Total amount of fines collected and paid into the county treasury during the year $	1,286.35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,741.78
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	829.25

EUGENE IRVINE, *Clerk of District Court.*

HUMBOLDT COUNTY.

1	Illegal sale of liquor	Fine $50	Liveryman	Yes	English	Not stated

Total amount of fines imposed by the district court of said county during the year $	50.00
Total amount of fines collected and paid into the county treasury during the year	55.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	627.73
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	500.00

S. A. NELSON, *Clerk of District Court.*
By D. T. OXBORROW, *Deputy.*

IDA COUNTY.

Total amount of fines imposed by the district court of said county during the year	.....
Total amount of fines collected and paid into the county treasury during the year $	45.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,023.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	2,133.00

C. W. HOYER, *Clerk of District Court.*

IOWA COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Breaking and entering	1 penitentiary 4 years	1 unknown	1 unknown	2 American	1 unknown
		1 penitentiary 18 months	1 laborer	1 yes		1 fair
1	Forgery	Industrial school	Bell boy	Yes	American	Fair
4	Gaming and betting	3 fine $50	2 laborers	4 yes	4 American	3 good
		1 fine $25	2 farmers			1 fair
1	Murder in the first degree	Penitentiary for life	Laborer	Yes	German	Good
2	Nuisance	1 fine $400	1 lawyer	2 yes	2 American	1 bad
		1 fine $100	1 doctor			1 good
1	Practicing medicine without license	fine $300	Doctor	Yes	American	Fair
1	Resisting an officer	Industrial school	Painter	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 975.00
Total amount of fines collected and paid into the county treasury during the year 816.75
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,951.17
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 944.60

J. A. WHITE, *Clerk of District Court.*

JACKSON COUNTY.

4	Keeping a gambling house	1 fine $300	3 gamblers	4 yes	4 American	2 fair
		3 fine $100	1 well digger			2 good
2	Keeping a nuisance	1 fine $300	2 saloonkeepers	2 yes	2 American	2 good
		1 fine $100				
2	Larceny	1 county jail 30 days	1 laborer	2 yes	2 American	2 fair
		1 fine $10	1 well digger			

1	Malicious mischief	Fine $15	Veterinary surgeon	Yes	American	Fair.
1	Resisting an officer	Fine $50	Farmer	Yes	American	Fair.
1	Seduction	Fine $500 and county jail 1 year	Farmer	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 1,575.00
Total amount of fines collected and paid into the county treasury during the year 775.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 2,546.92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 1,000.00

M. J. HOFFMANN, *Clerk of District Court.*

JASPER COUNTY.

1	Assault to commit rape	Penitentiary 10 years	Laborer	Yes	American	Bad
1	Assault and battery	County jail 30 days	Laborer	Yes	American	Bad
1	Conspiracy to steal from building	Penitentiary 2 years 3 months	Mechanic	Yes	American	Unknown
1	Larceny	Penitentiary 2 years 6 months	Unknown	Yes	Unknown	Unknown
1	Larceny from building in day time	Penitentiary 1 year 6 months	Unknown	Yes	Unknown	Unknown
4	Nuisance (selling liquor)	2 fine $300 and costs or county jail 2 fine $300 and costs	1 harness-maker 1 miner 2 laborers	4 yes	1 unknown. 1 American. 2 English	3 unknown 1 fair
1	Seduction	Penitentiary 3 years	Farmer	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 1,200.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 11,286.49
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 600.00

ERNEST L. EARLEY, *Clerk of District Court.*

JEFFERSON COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	Fine $200 and costs	Farmer	Yes	American	Fair
1	Gambling	Fine $50 and costs	Merchant	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 250.00
Total amount of fines collected and paid into the county treasury during the year 444.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,009.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 748.07

E. E. LUCAS, *Clerk of District Court.*

JOHNSON COUNTY.

1	Arson	Penitentiary 6 months	Hobo	No	Afro-Amer.	Bad
4	Assault with intent to do great bodily injury	1 county jail 1 year	1 clerk	1 yes	4 American	1 good
		3 county jail 3 months	3 tramps	3 unknown		3 bad
1	Breaking and entering to commit larceny	Penitentiary 18 months	Tramp	Unknown	American	Bad
1	Forgery	Penitentiary 2 years	Laborer	Yes	American	Bad
1	Keeping a gambling house	Fine $50	Gambler	Yes	American	Fair
1	Keeping a nuisance	Fine $300 and costs	Bartender	Yes	German	Fair
1	Larceny from a building	Penitentiary 4 years	Unknown	Not stated	American	Bad
1	Larceny from the person	Penitentiary 18 months	Laborer	Yes	American	Bad
2	Manslaughter	2 penitentiary 2 years	2 laborers	2 yes	1 Bohem'n. 1 American	2 fair
1	Murder	Penitentiary for life	Stockbuyer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 350.00
Total amount of fines collected and paid into the county treasury during the year 150.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,967.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,000.00

ED. KOSER, *Clerk of District Court.*

JONES COUNTY.

1	Fraudulent banking	Fine $100	Banker	Yes	American	Good
1	Larceny (petit)	County jail 30 days	Laborer	Yes	American	Bad
1	Larceny from building in day time	Penitentiary one year 6 months	Laborer	Yes	American	Bad
2	Larceny of domestic fowl	2 fine $25	1 laborer 1 farmer	2 yes	2 American	2 bad
2	Rape	1 penitentiary for life 1 penitentiary 1 year	2 laborers	2 yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 150.00
Total amount of fines collected and paid into the county treasury during the year 150.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,160.32
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 820.00

J. H. RAMSEY, *Clerk of District Court.*

KEOKUK COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	Fine $100 and costs	Farmer	Yes	American	Bad
1	Assault with intent to commit murder	Penitentiary 10 years and costs	Laborer	Yes	American	Bad
1	Assault with intent to inflict great bodily injury	County jail 2 months	Laborer	Yes	American	Fair
1	Breach of the peace	Peace bond	Farmer	No	American	Fair
1	Burglary	Penitentiary 3 years 6 months and costs	Unknown	Unknown	Unknown	Unknown
1	Larceny	Fine $200 and county jail 1 year	Unknown	Unknown	Unknown	Unknown
1	Larceny from a dwelling house in night time	Penitentiary 10 years and costs	Unknown	Unknown	Unknown	Unknown
1	Murder	Penitentiary for life and costs	Farmer	No	American	Fair

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	949.20
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,559.18
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	970.15

J. R. McVicker, *Clerk of District Court.*

KOSSUTH COUNTY.

1	Lewdness and indecent exposure	Fine $75	School principal	Yes	American	Bad
2	Nuisance	1 fine $300 1 fine $100	1 druggist 1 none	2 yes	2 American	2 fair

Total amount of fines imposed by the district court of said county during the year	$ 475.00
Total amount of fines collected and paid into the county treasury during the year	475.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	853.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

W. C. DEWEL, *Clerk of District Court.*

LEE COUNTY.

1	Assault with intent to kill	Penitentiary 18 months	Laborer	Yes	Afro-Amer.	Bad
2	Assault with intent to murder	1 penitentiary 5 years	2 farmers	2 yes	1 German..	2 good
		1 fine $160 and costs			1 American	
1	Breaking and entering	Penitentiary 1 year	Farmer	Yes	American..	Bad
2	Embezzlement	1 penitentiary 1 year	1 constable	2 yes	1 German..	1 good
		1 county jail 6 months	1 waiter		1 Afro-Am.	1 fair
2	Forgery	1 penitentiary 2 years 2 months	2 laborers	2 yes	1 Irish	2 unknown
		1 penitentiary 14 months			1 American	
1	Hunting without license	Costs	Farmer	Yes	Not stated.	Not stated
1	Injunction proceedings	Fine $200 and costs	Saloon-keeper	Yes	German	Good
1	Obtaining money by false pretenses	County jail 6 months	Laborer	Yes	American..	Bad
1	Practicing medicine without license	Fine $300 and costs	Salesman	Yes	American..	Good
2	Rape	1 penitentiary 5 years	1 laborer	2 yes	2 American	1 unknown
		1 penitentiary 2 years	1 salesman			1 good
1	Resisting an officer	Fine $50 and costs	Saloon-keeper	Yes	Irish	Fair

Total amount of fines imposed by the district court of said county during the year	$ 710.00
Total amount of fines collected and paid into the county treasury during the year	320.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	10,619.13
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,284.20

O. R. JOHNSTON, *Clerk of District Court.*

LINN COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	Fine $50 or county jail 15 days	Farmer	No	Bohemian	Good
3	Assault and battery	1 county jail 8 days	1 farmer	3 yes	1 Bohemian	3 fair
		1 fine $20	1 clerk		1 Italian	
		1 fine $15	1 laborer		1 American	
1	Assault with intent to commit bodily injury	Fine $300 or county jail 3 months	Cook	Yes	American	Fair
4	Breaking and entering	1 penitentiary 3 years	3 laborers	4 yes	3 American	3 bad
		1 penitentiary 1 year	1 paperhanger		1 French	1 not stated
		1 penitentiary 9 months				
		1 county jail 30 days				
4	Breaking and entering in night time	1 penitentiary 20 years	2 farmers	4 yes	4 American	2 fair
		1 penitentiary 18 months	2 none			2 bad
		1 fine $100 or county jail 30 days				
		1 fine $25 or county jail 10 days				
2	Gambling	2 fine $50 or county jail 15 days	2 saloon-keepers	2 yes	2 American	2 good
1	Illegal fishing	Fine $25 or county jail 8 days	Laborer	Yes	American	Fair
1	Keeping a gambling house	Fine $100 or county jail 30 days	Saloon-keeper	Yes	American	Fair
1	Larceny	Fine $25 or county jail 8 days	Machinist	Yes	American	Fair
5	Larceny (petit)	1 county jail 60 days	4 laborers	5 yes	5 American	2 fair
		1 county jail 30 days	1 domestic			3 bad
		1 fine $50 or county jail 15 days				
		1 county jail 15 days				
		1 county jail 10 days				
2	Manslaughter	1 penitentiary 8 years	1 farmer	2 yes	2 American	1 good
		1 fine $500 and penitentiary 5 years	1 domestic			1 fair

19	Nuisance	18 fine $300 or county jail 90 days. 1 fine $350 or county jail 95 days..	9 druggists 5 saloon-keepers... 1 musician 1 liveryman 3 not stated	18 yes 1 not stated	2 German 8 American 9 not stated	1 fair 1 good 1 bad 16 not sta'd
1	Obtaining money by false pretenses	Fine $25 or county jail 8 days	Laborer	Yes	American	Bad
2	Resisting an officer	1 fine $100 1 fine $50 or county jail 15 days	1 farmer 1 clerk	2 yes	2 American	1 fair 1 bad
1	Robbery	Penitentiary 5 years	Laborer	Yes	German	Fair
1	Uttering a forged instrument.	Penitentiary 8 years	Teamster	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 7,235.00
Total amount of fines collected and paid into the county treasury during the year 2,582.80
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 16,325.14
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 3,137.60

H. C. RING, *Clerk of District Court.*

LOUISA COUNTY.

1	Assault with intent to commit great bodily injury	Fine $50 and costs	Merchant	Yes	American	Good
2	Disturbing the peace	1 fine $5 and costs 1 fine $25 and costs	2 farmers	2 yes	2 American	1 good 1 not stated
1	Larceny	Industrial school	Not stated	Yes	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 80.00
Total amount of fines collected and paid into the county treasury during the year 250.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,328.12
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 549.96

B. F. OGDON, *Clerk of District Court.*

LUCAS COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $100	Farmer	Yes	American	Good
6	Breaking and entering	2 penitentiary 12 months	4 farmers	6 yes	6 American	2 good
		2 penitentiary 6 months	2 laborers			2 fair
		2 fine $150				2 bad
1	Contempt of court	Fine $200	Saloonkeeper	Yes	American	Bad
1	Keeping and selling liquor contrary to law	Fine 300	Saloon-keeper	Yes	American	Bad
1	Larceny (petit)	County jail 30 days	Unknown	Yes	American	Bad
1	Making false entries in office of clerk of district court	Fine $100	Bookkeeper	Yes	American	Good
1	Nuisance	Fine $300	Saloon-keeper	Yes	American	Bad
2	Perjury	1 penitentiary 1 year 1 fine $100	2 farmers	2 yes	2 American	2 good
1	Uttering a forged instrument	Penitentiary 2 years 6 months	Agent	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year	$ 1,400.00
Total amount of fines collected and paid into the county treasury during the year	1,216.35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,099.15
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	803.91

GEO. F. CARPENTER, *Clerk of District Court.*
By ANNA HESS, *Deputy.*

LYON COUNTY.

Total amount of fines imposed by the district court of said county during the year	.....
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..$	359.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	850.00

GEO. G. MACNAB, *Clerk of District Court.*

MADISON COUNTY.

3	Assault	1 fine $25 1 fine $50 1 county jail 30 days	1 farmer 2 laborers	3 yes	3 American	1 fair 2 bad
1	Burglary	Fine $25 and county jail 6 months.	Farmer	Yes	American	Fair
2	Drunkenness	2 fine $5	1 laborer 1 farmer	2 yes	2 American	1 bad 1 fair
2	Gambling	1 fine $50 1 fine $25	2 laborers	2 yes	2 American	2 fair
5	Gaming and betting	2 fine $25 1 fine $16 2 fine $15	2 laborers 1 horse buyer 2 farmers	5 yes	5 American	5 fair
1	Keeping house of ill fame	Penitentiary 6 month	Housekeeper	Yes	American	Bad
1	Larceny	Penitentiary 16 months	Tramp	Not stated	Not stated	Not stated
1	Larceny by embezzlement	Penitentiary 3½ months	Laborer	Yes	American	Fair
1	Larceny from a building	Fine $25 and county jail 15 days	Laborer	Yes	American	Fair
1	Practicing medicine without license	Fine $300	Itinerant vender	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ....$	606.00
Total amount of fines collected and paid into the county treasury during the year	270.61
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,396.26
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	919.05

J. A. WAY, *Clerk of District Court.*

MAHASKA COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Adultery	Penitentiary 3 years	Street car conduct.	Yes	Not stated.	Bad
3	Assault with intent to commit great bodily injury	1 county jail one year 1 county jail 6 months 1 continued for sentence	1 blacksmith 2 laborers	3 yes	3 not stated	3 fair
1	Assault with intent to commit manslaughter	Penitentiary 2 years	Miner	Yes	Afro-Amer.	Good
1	Assault with intent to commit murder	Penitentiary 6 years	Miner	Yes	Afro-Amer.	Unknown
1	Assault with intent to commit rape	Penitentiary 20 years	Railroad man	Yes	Not stated.	Bad
1	Bigamy	Continued for sentence	Laborer	Yes	Not stated.	Fair
8	Breaking and entering	1 penitentiary 6 years 1 penitentiary 3 years 1 penitentiary 2 years 4 county jail 6 months 1 county jail 12 months	4 laborers 1 peddler 3 none	8 yes	5 not stated 3 Afro-Am.	4 good 2 bad 2 unknown
3	Contempt	1 county jail 4 months 1 fine $400 1 fine $5	2 saloon-keepers 1 farmer	3 yes	2 not stated 1 Afro-Am.	1 fair 2 good
1	Desertion	County jail 1 day	Farm boy	Yes	Not stated.	Good
1	False pretenses	County jail 3 months	None	Yes	Not stated.	Bad
2	Gambling	1 fine $125 1 fine $50	1 none 1 carpenter	2 yes	2 not stated	2 good
2	Illegal practice of medicine	1 continued for sentence 1 fine $300	2 physicians	2 yes	1 not stated 1 Afro-Am.	2 good
2	Keeping gambling house	1 fine $75 1 fine $50	1 laborer 1 clerk	2 yes	2 not stated	2 good

1	Larceny	Penitentiary 2 years	Peddler	Yes	Not stated	Good
2	Manslaughter	1 penitentiary 8 years	1 laborer	1 not stated	1 Italian	1 unknown
		1 penitentiary 4 months	1 school girl	1 yes	1 Afro-Am.	1 good
8	Nuisance	2 fine $1,000	5 saloon-keepers	5 yes	3 Afro-Am.	2 bad
		1 fine $400	2 miners	3 not stated	5 not stated	2 fair
		5 fine $300	1 not stated			3 unknown
						1 not stated
2	Selling liquor	2 fine $300	1 clerk	2 yes	2 not stated	1 good
			1 saloon-keeper			1 bad
1	Sodomy	Penitentiary 8 years	Laborer	Yes	Not stated	Good
3	Vagrancy	1 county jail 3 months	1 vagrant	3 yes	3 not stated	1 bad
		2 county jail 2 months	2 none			1 good
						1 fair

Total amount of fines imposed by the district court of said county during the year	$ 5,505.00
Total amount of fines collected and paid into the county treasury during the year	3,719.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,874.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,400.00

CLIFF. B. WEST, *Clerk of District Court,*
By L. E. CORLETT, *Deputy.*

MARION COUNTY.

2	Assault	1 fine $100	1 none	2 yes	2 American	1 bad
		1 fine $50	1 horseman			1 good
1	Burglary	Penitentiary 6 months	Miner	Yes	American	Fair
1	Dynamiting a building	Penitentiary 7 years	Miner	Yes	American	Bad
1	Keeping a gambling house	Fine $50	Hotel-keeper	Yes	American	Fair.
4	Larceny (petit)	3 fine $100	2 farmers	4 yes	4 American	3 fair
		1 fine $25	2 laborers			1 good
8	Leaving state hospital for inebriates without permission	8 county jail 30 days	8 not stated	8 not stated	8 not stated	8 not stated
1	Manslaughter	Fine $50 and penitentiary 5 years	Farmer	Yes	American	Good

MARION COUNTY—CONTINUED.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
10	Nuisance (liquor)	1 fine $1,000 1 fine $500 2 fine $400 1 fine $350 5 fine $300	3 druggists 2 bartenders 1 saloon-keeper 2 restaurateurs 2 miners	10 yes.	8 American 1 English 1 Italian	6 bad 4 fair

Total amount of fines imposed by the district court of said county during the year	$ 4,725.00
Total amount of fines collected and paid into the county treasury during the year	730.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,305.84
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	4,305.84

GEO. W. LONG, *Clerk of District Court.*

MARSHALL COUNTY.

1	Bigamy	Penitentiary 18 months and costs	Laborer	Yes	Canadian	Fair
2	Burglary	1 penitentiary 5 years at hard labor and costs 1 fine $50 and costs and county jail 6 months	1 barber 1 laborer	2 yes 	1 American 1 unknown	2 unknown

1	Disposing of intoxicating liquors to an Indian	Fine $50 and costs and county jail 3 months	Unknown	Yes	American	Unknown
1	Forgery	Penitentiary 3 years at hard labor and costs	Travelingman	Yes	American	Fair
4	Keeping house of ill fame	1 continued for sentence	1 hotel-keeper	4 yes	4 American	1 fair
		3 defaulted judgment on cash bond of $300	1 laborer 2 prostitutes			3 bad
2	Larceny	1 penitentiary 4 months and costs.	1 unknown	2 yes	2 unknown	1 unknown
		1 penitentiary 2 years at hard labor and costs	1 none			1 fair
1	Larceny from a building	1 penitentiary 12 months at hard labor and costs	Laborer	Yes	American	Bad
1	Nuisance	Fine $350 and costs or county jail 95 days	Laborer	No	American	Fair
1	Obtaining money by false pretenses	Penitentiary 2 years at hard labor and costs	Travelingman	Yes	American	Fair
1	Prostitution	Defaulted judgment on cash bond of $100	Prostitute	Yes	American	Bad
1	Rape	Penitentiary 5 years at hard labor and costs	Railroadman	Yes	American	Bad
1	Uttering a forged instrument.	Penitentiary 15 years at hard labor and costs	Travelingman	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year	$ 1,450.00
Total amount of fines collected and paid into the county treasury during the year	1,350.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	11,502.54
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,075.00

H. C. LOUNSBERRY, *Clerk of District Court.*

MILLS COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Burglary	Penitentiary 9 months	Unknown	Yes	Unknown	Unknown
3	Forgery	2 penitentiary 18 months	1 butcher	3 yes	3 unknown	3 unknown
		1 penitentiary 12 months	1 travelingman			
			1 unknown			
1	Larceny	Penitentiary 12 months	Farmer	Yes	American	Unknown
2	Nuisance	1 fine $500	1 laundryman	2 yes	2 American	1 fair
		1 fine $300	1 druggist			1 good

Total amount of fines imposed by the district court of said county during the year ..... $ 800.00
Total amount of fines collected and paid into the county treasury during the year 300.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 486.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,091.20

A. C. GOURLY, *Clerk of District Court.*

MITCHELL COUNTY.

1	Breaking and entering	Fine $10 and costs and county jail 60 days	Laborer	Yes	American	Fair
1	Incest	Penitentiary 2 years 6 months and costs	Domestic	Yes	American	Bad
1	Indecent exposure	County jail 4 months and costs	Laborer	Yes	American	Bad
1	Nuisance (liquor)	Fine $350 and costs or county jail 112 days	Billiard hall keeper	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year	$ 360.00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,938.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	910.26

A. E. BROWN, *Clerk of District Court.*

MONONA COUNTY.

1	Assault with intent to commit great injury	County jail 1 year	Laborer	Yes	Unknown	Not stated
2	Gambling	2 fine $50	2 unknown	2 yes	2 unknown	2 not stated
1	Habitual vagrancy	Industrial school	Minor	Yes	Unknown	Not stated
1	Incorrigible	Industrial school	Minor	Yes	Unknown	Not stated
1	Inebriety	State hospital 3 years	Farmer	Yes	Unknown	Not stated
1	Violation of Pharmacy law	Fine $100 or county jail 30 days	Peddler	Yes	Unknown	Not stated

Total amount of fines imposed by the district court of said county during the year	$ 200.00
Total amount of fines collected and paid into the county treasury during the year	337.95
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	838.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	900.00

R. B. HARPER, *Clerk of the District Court.*

MONROE COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $15 and costs or county jail	Farmer	Yes	American	Not stated
1	Assault with intent to commit manslaughter	Penitentiary 14 months and costs	Farmer	Yes	American	Good
4	Assault with intent to inflict great bodily injury	2 fine $300 and costs or county jail 3 months	1 Farmer	1 yes	1 American	1 fair
		1 county jail 4 months	3 miners	3 not stated	3 Afro-Am.	3 not stated
		1 county jail 15 days				
6	Breaking and entering	1 penitentiary 3 years and costs	2 miners	1 yes	3 Afro-Am.	5 not stated
		1 penitentiary 18 months and costs	1 teamster	5 not stated	3 American	1 fair
		1 penitentiary 15 months and costs	2 unknown			
		1 penitentiary 12 months and costs	1 not stated			
		1 county jail 5 months and costs				
		1 industrial school				
4	Contempt - violation of injunction	2 fine $400 and costs or county jail	3 saloon-keepers	4 yes	3 American	4 not stated
		2 fine $200 and costs or county jail	1 miner		1 Scotch	
1	Contempt - failure to obey subpoena	Fine $25 and costs or county jail	Farmer	Yes	American	Not stated
1	Deserting wife after marriage to avoid criminal prosecution	County jail 7 months	Miner	Yes	American	Not stated
1	Forgery	Penitentiary 18 months and costs	Laborer	Yes	American	Not stated
1	Having possession of burglar tools with intent to commit burglary	Penitentiary 4 years and costs	Unknown	Yes	American	Bad
2	Keeping a gambling house	2 fine $100 and costs or county jail	1 not stated	1 yes	2 Afro-Am.	2 not stated
			1 gambler	1 not stated		

4	Larceny	1 penitentiary 3 years and costs	1 not stated	2 yes	3 Afro-Am.	4 not stated
		2 penitentiary 8 months and costs.	3 miners	2 not stated	1 American	
		1 industrial school				
2	Lewdness	2 fine $100 and costs or county jail	2 unknown	2 not stated	2 Afro-Am.	2 bad
9	Maintaining a liquor nuisance	9 fine $300 and costs or county jail	2 druggists	2 not stated	9 American	2 good
			3 miners	7 yes		1 fair
			1 laborer			6 not stated
			1 joint keeper			
			1 not stated			
			1 unknown			
2	Manslaughter	1 penitentiary 3 years and costs	1 laborer	2 yes	2 American	1 good
		1 industrial school	1 not stated			1 fair
1	Murder in second degree	Penitentiary 15 years	Miner	Not stated.	Afro-Amer.	Bad
1	Obtaining money by false pretenses	Penitentiary 6 months	Not stated	Not stated.	Afro-Amer.	Not stated
2	Prostitution	2 penitentiary 9 months	2 not stated	2 yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year	$ 4,940.00
Total amount of fines collected and paid into the county treasury during the year	1,611.47
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	8,388.13
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

THOS. HICKENLOOPER, *Clerk of District Court.*

MONTGOMERY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault and battery	Fine $10 and costs	Not stated	Not stated.	Not stated.	Not stated
1	Assault with intent to commit great bodily injury	County jail 6 months and costs	Not stated	Not stated.	Not stated.	Not stated
1	Cheating by false pretenses	County jail 6 months and costs	Not stated	Not stated.	Not stated.	Not stated
5	Delinquent child	5 industrial school	5 not stated	5 not stated	5 not stated	5 not stated
2	Larceny	1 penitentiary 1 year and costs 1 penitentiary 2½ years and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Larceny from the person	Penitentiary 18 months	Not stated	Not stated.	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 10.00
Total amount of fines collected and paid into the county treasury during the year 10.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,966.79
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 914.40

H. G. BARNES, *Clerk of District Court.*

MUSCATINE COUNTY.

1	Assault and battery	Fine $10 and costs	Laborer	Yes	American	Fair
1	Assault with intent to murder	Penitentiary 5 years	Laborer	Yes	American	Fair
2	Breaking and entering	1 penitentiary 12 months	1 laborer	2 yes	1 American	1 bad
		1 penitentiary 9 months	1 tailor		1 German	1 fair
1	Drunkenness	Fine $10 and costs	Farmer	Yes	American	Fair

1	Exceeding speed limit automobile	Fine $25 and costs	Landlord	Yes	American	Fair
2	Incorrigibility	2 industrial school	2 none	2 yes	2 American	2 bad
1	Keeping house of ill fame	Penitentiary 9 months	Landlady	Yes	American	Bad
1	Misdemeanor	Fine $50 and costs	Farmer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 95.00
Total amount of fines collected and paid into the county treasury during the year 62.35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 5,617.23
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,000.00

C. J. RICHMAN, *Clerk of District Court.*

O'BRIEN COUNTY.

1	Adultery	Penitentiary 6 months	Not stated	Not stated	Not stated	Not stated
1	Embezzlement	Penitentiary 6 months	Sewing-machine agent	Yes	Not stated	Not stated
1	Forgery	Penitentiary 12 months	Sewing-machine agent	Yes	Not stated	Not stated
3	Larceny	3 fine $100 and costs	2 farmers 1 machinist	3 yes	3 not stated	3 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 270.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,301.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 930.00

H. C. MAY, *Clerk of District Court.*

OSCEOLA COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Keeping a nuisance	2 fine $300	2 saloon-keepers	2 yes	2 American	2 unknown
1	Larceny	Penitentiary 20 months	None	Unknown	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 866.65
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 624.25

BURR J. CLARK, *Clerk of District Court.*

By J. P. HAWXHURST, *Deputy.*

PAGE COUNTY.

1	Assault and battery	County jail 30 days	Laborer	Yes	American	Bad
2	Assault with intent to inflict great bodily injury	1 county jail 90 days 1 county jail 60 days	2 laborers	2 yes	2 Afro-Am.	2 good
1	Assault with intent to commit manslaughter	Penitentiary 4 years	Laborer	Yes	Afro-Amer.	Bad

1	Cheating by false pretenses..	Continued for judgment.....	Laborer.....	Yes.....	American..	Bad
1	Forgery.....	Penitentiary 5 years.....	Jeweler.....	Yes.....	American..	Good
1	Fraudulent banking.....	Fine $2,000.....	Banker.....	Yes.....	American..	Good
19	Gambling.....	17 fine $50.....	8 laborers.....	2 no.....	16Amer'c'n	4 fair
		1 fine $100.....	7 farmers.....	17 yes.	3 Afro-Am.	15 good
		1 county jail 60 days.....	1 tinner			
			1 real estate agent.			
			1 not stated			
1	Injuring and terrorizing inhabitants of dwelling house.....	Penitentiary 9 months.....	1 storekeeper Laborer.....	Yes.....	American..	Fair
3	Keeping a gambling house...	1 county jail 6 months.....	1 laborer.....	3 yes... ...	1 Afro-Am.	1 bad
		2 fine $50.....	1 brickmason.....	.....	1 American	2 good
			1 billiard hall keeper.....	.....	1 not stated	
1	Larceny.....	Penitentiary 3 months.....	Laborer.....	Yes.....	Afro-Amer.	Fair
2	Larceny by embezzlement of bailee.....	1 penitentiary 2 years.....	1 farm hand.....	2 yes.....	2 American	2 bad
		1 penitentiary 3 years.....	1 not stated			
1	Larceny from the person.....	Penitentiary 2 years.....	Laborer.....	Yes.....	American..	Bad
2	Lewdness.....	1 county jail 30 days.....	1 none.....	2 yes	2 American	2 bad
		1 fine $200.....	1 not stated			
1	Maliciously injuring harness..	Penitentiary 6 months.....	Laborer.....	Yes.....	American..	Fair
1	Selling intoxicating liquors...	County jail 6 months.....	Laborer.....	No.....	American..	Bad

Total amount of fines imposed by the district court of said county during the year.....$ 3,250.00
Total amount of fines collected and paid into the county treasury during the year..... 2,910.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,882.32
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 1,636.70

A. B. LORANZ, *Clerk of District Court.*

PALO ALTO COUNTY

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	Fine $25	Farmer	Yes	Irish	Fair
3	Larceny from building in day time	1 penitentiary 12 months	1 bum	3 yes	3 Irish	1 fair
		1 county jail 6 months	1 none			2 bad
		1 fine $10	1 farmer			
1	Malicious threatening to injure the person of another for the purpose of extorting money	Fine $100	Laborer	Yes	Irish	Fair
1	Nuisance	Fine $300	Gambler	Yes	Irish	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 435.00
Total amount of fines collected and paid into the county treasury during the year 110.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,200.01
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

D. A. JOHNSON, *Clerk of District Court.*

PLYMOUTH COUNTY

1	Burglary	Penitentiary 1 year	Printer	Yes	American	Bad
1	Habitually vagrant, disorderly and incorrigible	Industrial school	Student	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year..... .....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.....$ 3,122.32
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,000.00

J. B. CUNNINGHAM, *Clerk of District Court.*

POCAHONTAS COUNTY

1	Assault with intent to inflict great bodily injury.....	County jail 6 months.....	Carpenter.....	Yes	Not stated.	Fair
1	Assault with intent to commit rape.....	Penitentiary 5 months at hard labor and costs.....	Farm hand	No	Norwegian.	Good
4	Keeping a gambling house...	3 fine $50 and costs.....	1 stock buyer	4 yes	4 not stated	4 fair
		1 fine $25 and costs	1 pool hall keeper			
			1 tinner			
			1 restaurateur			
1	Larceny	Penitentiary 1 year and costs	Not stated	Yes	Not stated.	Fair
5	Nuisance	3 fine $300 and costs.....	1 hotel keeper.....	5 yes	5 not stated	5 fair
		2 fine $100 and costs.	1 bootlegger			
			1 laborer			
			2 pharmacists			

Total amount of fines imposed by the district court of said county during the year.....$ 1,275.00
Total amount of fines collected and paid into the county treasury during the year..... 975.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,037.94
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 872.50

P. M. BEERS, *Clerk of District Court.*

POLK COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
8	Assault and battery	2 county jail 30 days 2 county jail 15 days 1 fine $20 and costs 2 fine $10 and costs 1 fine $5 and costs	8 not stated	8 not stated	8 not stated	8 not stated
5	Assault to do great bodily injury	1 county jail 4 months 1 county jail 2 months 1 county jail 30 days 2 county jail 10 days	5 not stated	5 not stated	5 not stated	5 not stated
2	Assault to inflict great bodily injury	1 county jail 9 months 1 fine $50 and costs	2 not stated	2 not stated	2 not stated	2 not stated
4	Assault to manslaughter	2 penitentiary 3 years 1 penitentiary 2 years 1 fine $150 and costs	4 not stated	4 not stated	4 not stated	4 not stated
3	Assault to murder	1 penitentiary 15 years 1 penitentiary 5 years 1 industrial school	3 not stated	3 not stated	3 not stated	3 not stated
1	Attempting to break and enter	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
1	Being a common thief	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
1	Bigamy	Penitentiary 1 year	Not stated	Not stated.	Not stated.	Not stated.
9	Breaking and entering	2 penitentiary 5 years 1 penitentiary 3 years 1 penitentiary 2½ years 2 penitentiary 2 years 1 penitentiary 8 months 2 penitentiary 6 months	9 not stated	9 not stated	9 not stated	9 not stated

2	Disturbing the quiet	1 fine $25 1 fine $2	2 not stated	2 not stated	2 not stated	2 not stated
1	Forgery	Penitentiary 3 months	Not stated	Not stated.	Not stated.	Not stated.
1	Having possession of burglar tools	Penitentiary 4 years	Not stated	Not stated.	Not stated.	Not stated.
2	Incorrigibility	2 industrial school	2 not stated	2 not stated	2 not stated	2 not stated
3	Intoxication	1 county jail 30 days 1 fine $10 and costs 1 fine $10	3 not stated	3 not stated	3 not stated	3 not stated
5	Keeping a gambling house	1 fine $200 and costs 2 fine $100 and costs 2 fine $75 and costs	5 not stated	5 not stated	5 not stated	5 not stated
1	Keeping a house of ill fame	Penitentiary 18 months	Not stated	Not stated.	Not stated.	Not stated.
1	Keeping a nuisance	Ordered that nuisance be abated.	Not stated	Not stated.	Not stated.	Not stated.
7	Larceny	1 penitentiary 4 months 4 county jail 30 days 2 fine $100 and costs	7 not stated	7 not stated	7 not stated	7 not stated
3	Larceny from the person	2 penitentiary 12 months 1 penitentiary 9 months	3 not stated	3 not stated	3 not stated	3 not stated
23	Larceny in building	2 penitentiary 15 months 1 penitentiary 12 months 1 county jail 10 months 2 county jail 3 months 5 county jail 30 days 3 fine $50 and county jail 45 days 2 fine $10 and county jail 20 days 1 fine $25 and county jail 1 day 1 fine $100 2 fine $6.50 and county jail 30 days 1 fine $5 and costs 2 Industrial school	23 not stated	23 not stated	23 not stated	23 not stated
3	Larceny in a dwelling	1 penitentiary 2½ years 1 penitentiary 12 months 1 county jail 60 days	3 not stated	3 not stated	3 not stated	3 not stated

POLK COUNTY—CONTINUED.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Larceny of poultry in night time	Penitentiary 12 months	Not stated	Not stated.	Not stated.	Not stated.
10	Leasing a house for prostitution	8 fine $100 and costs 2 fine $50 and costs	10 not stated	10 not stated	10 not stated	10 not stated
2	Lewdness	1 fine $75 1 fine $25	2 not stated	2 not stated	2 not stated	2 not stated
1	Liquor condemnation	Costs	Not stated	Not stated.	Not stated.	Not stated.
1	Murder in first degree	Penitentiary for life	Not stated	Not stated.	Not stated.	Not stated.
3	Nuisance	2 fine $50 and costs 1 fine $25 and costs	2 not stated	2 not stated	2 not stated	2 not stated
7	Obtaining money by false pretenses	1 penitentiary 6 years 1 penitentiary 2 years 3 penitentiary 1 year 2 county jail 60 days	7 not stated	7 not stated	7 not stated	7 not stated
2	Owning and keeping intoxicating liquors for sale contrary to law	2 fine $50 and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Perjury	Penitentiary 5 years	Not stated	Not stated.	Not stated.	Not stated.
2	Rape	1 penitentiary 12 years 1 penitentiary 10 years	2 not stated	2 not stated	2 not stated	2 not stated

1	Receiving stolen property	Penitentiary 2 years	Not stated	Not stated.	Not stated.	Not stated.
2	Resisting an officer	1 county jail 7 months 1 county jail 3 months	2 not stated	2 not stated	2 not stated	2 not stated
2	Resorting to house of ill fame	2 penitentiary 12 months	2 not stated	2 not stated	2 not stated	2 not stated
7	Robbery	2 penitentiary 15 years 1 penitentiary 12 years 1 penitentiary 7 years 1 penitentiary 6 years 2 penitentiary 3 years	7 not stated	7 not stated	7 not stated	7 not stated
2	Robbery (aggravated)	2 penitentiary 15 years	2 not stated	2 not stated	2 not stated	2 not stated
1	Securing money by false pretenses	Penitentiary 6 months	Not stated	Not stated.	Not stated.	Not stated.
6	Uttering a forged instrument	1 penitentiary 4 years 1 penitentiary 1 year 2 penitentiary 8 months 2 penitentiary 6 months	6 not stated	6 not stated	6 not stated	6 not stated

Total amount of fines imposed by the district court of said county during the year	$ 2,580.00
Total amount of fines collected and paid into the county treasury during the year	716.80
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	84,207.45
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,717.72

B. F. COFFIN, *Clerk of District Court.*

By J. P. MAHER, *Deputy.*

POTTAWATTAMIE COUNTY

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Adultery	1 penitentiary 18 months 1 penitentiary 12 months	1 laborer 1 prostitute	2 yes	1 Afro-Am. 1 American	2 bad
1	Arson	Penitentiary 2 years	Laborer	Yes	American	Good
1	Assault	County jail 30 days	Laborer	Yes	Afro-Amer.	Fair
1	Assault and battery	Fine $50	Laborer	Yes	American	Bad
1	Assault with intent to commit manslaughter	Penitentiary 2 years	Laborer	Yes	Afro-Amer.	Bad
1	Bigamy	Penitentiary 3 years	Unknown	Yes	German	Unknown
3	Breaking and entering	1 penitentiary 9 years 1 penitentiary 3 years 1 penitentiary 11 months	2 unknown 1 laborer	3 yes	2 American 1 Afro-Am.	3 bad
2	Breaking and entering building	2 penitentiary 12 months	1 laborer 1 showman	2 yes	2 American	2 unknown
1	Breaking and entering a freight car	Penitentiary 18 months	Laborer	Yes	American	Bad
1	Burglary	Penitentiary 20 years	Laborer	Yes	Afro-Amer.	Bad
1	Cheating	County jail 15 days	Clerk	Yes	American	Unknown
1	Cheating by false pretenses	Penitentiary 2 years	Salesman	Yes	American	Fair
1	Contempt of court	Fine $25	Laborer	Yes	German	Good
1	Embezzlement	Penitentiary 18 months	Cashier	Yes	American	Good
7	Larceny	3 penitentiary 12 months 1 county jail 4 months 1 county jail 3 months 2 county jail 30 days	6 laborers 1 none	7 yes	6 American 1 Afro-Am	6 bad 1 unknown
1	Larceny as bailee	Penitentiary 9 months	Laborer	Yes	American	Unknown

1	Larceny by embezzlement	Penitentiary 9 months	Laborer	Yes	American	Bad
8	Larceny from building	3 penitentiary 12 months	6 laborers	8 yes	8 American	6 bad
		1 county jail 12 months	1 dish washer			2 unknown
		2 county jail 6 months	1 none			
		1 county jail 2 months				
		1 county jail 30 days				
1	Larceny from the person	Penitentiary 6 years	None	Yes	American	Bad
1	Murder in second degree	Penitentiary 18 years	Butcher	Yes	American	Bad
4	Receiving stolen goods	2 fine $50	3 junk dealers	4 yes	3 Jewish	4 fair
		1 fine $100	1 laborer		1 Irish	
		1 county jail 90 days				
1	Resisting an officer	Fine $50	Not stated	Not stated	American	Not stated
2	Robbery	2 penitentiary 1 year	2 laborers	2 yes	2 American	2 bad
2	Selling liquor	1 fine $200	1 saloon-keeper	2 yes	1 Swedish	1 unknown
		1 fine $50	1 farmer		1 German	1 good
2	Threats to extort	1 fine $300	2 farmers	2 yes	2 American	1 fair
		1 fine $200				1 good
1	Uttering a forged instrument	County jail 1 year	Printer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 1,075.00
Total amount of fines collected and paid into the county treasury during the year 1,825.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 14,328.22
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 2,807.50

H. V. BATTEY, *Clerk of District Court.*

POWESHIEK COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Adultery	Penitentiary 2 years	Farmer	Yes	Not stated.	Not stated
1	Aiding and assisting a prisoner to escape from an officer	Fine $100 and penitentiary 10 mos.	Painter	Yes	American	Bad
1	Assault and battery	County jail 30 days	Laborer	Yes	American	Fair
1	Attempting to break and enter a dwelling house	County jail 3 months	Laborer	Yes	Not stated.	Not stated
2	Breaking and entering a freight car	1 penitentiary 2 years 1 penitentiary 1 year 9 months	2 not stated	2 not stated	2 American	2 bad
1	Breaking and entering a store building	Penitentiary 2 years 6 months	Not stated	Not stated.	Not stated.	Not stated
1	Forgery	Penitentiary 3 years	Farmhand	Yes	American	Fair
1	Nuisance (liquor)	Fine $400	Barber	Yes	Afro-Amer.	Fair

Total amount of fines imposed by the district court of said county during the year	$ 500.00
Total amount of fines collected and paid into the county treasury during the year	201.65
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,407.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	900.00

H. F. MORTON, *Clerk of District Court.*

RINGGOLD COUNTY.

1	Burglary	Penitentiary 1 year	None	Yes	American	Bad
2	Forcibly resisting an officer	1 fine $50 1 county jail 30 days	1 livery-man 1 farmhand	1 yes 1 no	2 American	2 bad
1	Forgery and getting money by false pretenses	Penitentiary 2 years	Banker	Yes	American	Bad
1	Larceny (grand)	Penitentiary 3 years	Laborer	Yes	American	Bad
1	Malicious mischief (cutting harness)	Fine $100	Farmer	Yes	American	Bad
2	Rape	2 Industrial school	2 none	2 yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 150.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,762.99
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 782.60

J. E. HOLDEN, *Clerk of District Court.*

SAC COUNTY.

1	Breaking and entering	Penitentiary 2½ years	Not stated	Yes	American	Not stated.
3	Larceny from a store in night time	3 penitentiary 2 years at hard labor	3 not stated	3 yes	3 American	3 not stated
2	Nuisance	2 fine $300	2 not stated	2 yes	2 American	2 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,255.77
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 804.20

FRANK V. HEALY, *Clerk of District Court.*
By CHARLES P. ROWE, *Deputy.*

SCOTT COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
3	Adultery	1 penitentiary 6 months	1 saddler	3 yes	3 American	2 good
		1 county jail 3 months	2 not stated			1 bad
		1 fine $100 and county jail 3 mos.				
4	Assault and battery	3 county jail 30 days	4 laborers	4 yes	3 American	4 bad
		1 county jail 20 days			1 not stated	
4	Assault with intent to do great bodily injury	2 county jail 60 days	2 laborers	3 not stated	2 American	2 bad
		1 county jail 6 months	2 not stated	1 yes	1 Afro-Am.	2 not stated
		1 fine $100			1 not stated	
1	Assault with intent to kill	County jail 12 months	Laborer	Not stated.	Afro-Amer.	Bad
1	Assault with intent to murder.	Penitentiary 5 years	Not stated	Not stated.	Afro-Amer.	Bad
1	Attempt to break and enter	Penitentiary 1 year	Laborer	Yes	American	Fair
11	Breaking and entering	1 penitentiary 4 years	4 laborers	11 yes	11 American	1 fair
		1 penitentiary 18 months	7 not stated			3 bad
		2 county jail 1 year				7 not stated
		1 county jail 6 months				
		2 county jail 5 months				
		1 county jail 2 months				
		2 county jail 30 days				
		1 fine $100 or county jail				
1	Contempt of court	Fine $25	Laborer	Yes	American	Good
3	Larceny	1 penitentiary 4 years	1 gas fitter	2 yes	2 American	2 bad
		1 penitentiary 6 months	1 laborer	1 not stated	1 not stated	1 not stated
		1 county jail 12 months	1 not stated			

1	Larceny (petit 3d offense) ...	Penitentiary 3 months.....	Not stated....	Yes	Not stated.	Not stated
2	Larceny by embezzlement by bailee	1 penitentiary 3 years.....	2 not stated.... ...	1 not stated	1 not stated	1 not stated
		1 county jail 3 months.....	.....	1 yes	1 American	1 bad
2	Larceny from the person.....	2 county jail 30 days.....	1 teamster.....	2 yes	2 American	1 good
			1 not stated.... ...	.....	.....	1 not stated
2	Larceny in a building.....	2 county jail 60 days.....	2 laborers.....	2 yes	2 American	2 not stated
1	Malicious injury to a building	County jail 4 months	Not stated....	Not stated.	Not stated.	Not stated
1	Malicious mischief to building	Fine $400.....	Laborer.....	Yes	American..	Not stated
1	Practicing medicine without a certificate.....	Fine $350	Chiropodist	Yes.....	American..	Good
1	Rape.....	Penitentiary 5 years....	Laborer.....	Yes.....	American..	Bad
1	Receiving stolen property.....	Fine $250.....	Junk dealer.....	Yes.....	Jewish.....	Good
1	Robbery.....	Penitentiary 2 years.....	Laborer.....	Yes.....	American..	Bad
2	Sodomy.....	1 penitentiary 10 years.....	1 not stated.... ...	1 yes	1 not stated	1 Bad
		1 penitentiary 1 year.....	1 acrobat.....	1 not stated	1 American	1 good
2	Uttering a forged instrument.	1 penitentiary 3 months.....	1 baker	2 yes	1 American	1 good
		1 penitentiary 9 months.....	1 laborer.....	.....	1 German..	1 bad
4	Vagrancy.....	4 county jail 6 months.....	4 not stated.....	3 not stated 1 yes	4 American	4 bad

Total amount of fines imposed by the district court of said county during the year .....$	1,325.00
Total amount of fines collected and paid into the county treasury during the year.....	375.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..	15,845.32
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	2,500.00

W. GRUENWALD, *Clerk of District Court.*

SHELBY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
11	Keeping and maintaining a nuisance	10 fine $300 and costs or county jail 90 days	4 laborers	11 yes	5 German 5 American	10 fair
		1 fine $400 and costs or county jail 100 days	2 farmers 1 salesman 1 liveryman 1 druggist 1 linesman 1 unknown		1 Danish	1 good
1	Running a gambling house	Fine $50 and costs or county jail 15 days	Billiardhall-keeper	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 3,450.00
Total amount of fines collected and paid into the county treasury during the year 1,558.21
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 667.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,092.32

WM. HAYES, *Clerk of District Court.*

SIOUX COUNTY.

1	Breaking and entering	Penitentiary 18 months	Laborer	Yes	Irish	Bad
1	Larceny	Penitentiary 12 months	Farmhand	Yes	Dutch	Good
1	Murder in second degree	Penitentiary for life at hard labor	Farmer	Yes	German	Bad
1	Violation of town ordinance	Fine $5	Clerk	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 5.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,927.67
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 1,099.80

OLIN G. REINIGER, *Clerk of District Court.*

STORY COUNTY.

1	Assault and battery.....	Fine $5 and costs.....	Not stated.....	Not stated.	American..	Not stated
2	Breaking and entering a building.....	1 penitentiary 6 mos. at hard labor 1 county jail 6 months	2 laborers.....	2 yes	2 American	2 fair
4	Keeping a gambling house ...	1 fine $300 and costs or county jail 2 fine $80 and costs..... 1 fine $50 and costs.....	2 laborers..... 1 barber..... 1 restaurateur	4 yes	3 American 1 Norweg'n	3 good 1 fair
2	Nuisance.....	1 fine $500 and costs or county jail 1 fine $300 and costs.....	1 laborer..... 1 restaurateur.	1 not stated 1 yes	1 American 1 Norweg'n	1 bad 1 good
1	Selling intoxicating liquor unlawfully.....	County jail 20 days....	Laborer.....	1 not stated	American..	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 1,315.00
Total amount of fines collected and paid into the county treasury during the year 455.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,589.19
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 927.94

C. P. MCCORD, *Clerk of District Court.*

TAMA COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	County jail 30 days and costs	Laborer	Yes	American	Fair
1	Assault and battery	County jail 30 days and costs	Laborer	Yes	American	Fair
1	Assault with intent to commit rape	Industrial school	Farm hand	Yes	American	Fair
1	Larceny	Penitentiary 5 years at hard labor and costs	Laborer	Yes	American	Bad
1	Misdemeanor	Fine $20 and costs	Laborer	Yes	American	Fair
1	Murder	Penitentiary at hard labor for life	Laborer	Yes	American	Not stated
4	Nuisance	1 fine $500 and costs or county jail 155 days	4 saloon-keepers	4 yes	3 American	3 good
		1 fine $400 and costs or county jail 135 days			1 German	1 fair
		1 fine $300 and costs or county jail 95 days				
		1 fine $300 and costs or county jail 90 days				
1	Robbery	Penitentiary 12 months at hard labor and costs	Laborer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 1,520.00
Total amount of fines collected and paid into the county treasury during the year 318.87
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,472.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,235.43

CHAS. BENESH, *Clerk of District Court.*

TAYLOR COUNTY.

1	Forgery	Penitentiary 6 months	Butcher	Yes	Unknown	Fair
2	Gambling	2 fine $25	1 barber 1 laborer	1 yes 1 not stated	2 American	1 not stated 1 bad
5	Illegal sale of intoxicating liquors	1 fine $500 3 fine $50 1 fine $10	1 laborer 2 restaurateurs 1 farmer 1 poolhall-keeper	5 yes	4 American 1 unknown	2 fair 1 bad 2 not stated
1	Libel	Fine $50	Editor	Yes	American	Good
2	Sale of intoxicating liquors	1 fine $500 1 fine $300	2 druggists	2 yes	2 American	2 bad
2	Stealing	1 fine $100 1 fine $50	2 not stated	2 not stated	2 not stated	2 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 1,710.00
Total amount of fines collected and paid into the county treasury during the year 543.30
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,394.75
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,545.60

T. G. STEWART, *Clerk of District Court.*

UNION COUNTY.

2	Assault with intent to commit great bodily injury	1 county jail 6 months 1 fine $150	1 laborer 1 unknown	2 yes	2 unknown	2 unknown
1	Breaking in cars	Penitentiary 18 months	Unknown	Yes	Unknown	Unknown
2	Forgery	1 penitentiary 15 months 1 penitentiary 12 months	2 unknown	2 yes	2 unknown	2 unknown
1	Jumping off cars	County jail 6 months	Unknown	Yes	Unknown	Unknown
1	Keeping a gambling house	Fine $50	Unknown	Yes	Unknown	Unknown

UNION COUNTY—CONTINUED.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Larceny	1 penitentiary 12 months 1 penitentiary 6 months	1 unknown 1 laborer	2 yes	2 unknown	2 unknown
2	Larceny (grand)	1 penitentiary 3 years 1 penitentiary 18 months	2 unknown	2 yes	2 unknown	2 unknown
1	Nuisance	Fine $300	Unknown	Yes	Unknown	Unknown
1	Resisting an officer	County jail 6 months	Unknown	Yes	Unknown	Unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 500.00
Total amount of fines collected and paid into the county treasury during the year 200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 1,015.05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 820.00

CLARENCE MCCONNELL, *Clerk of District Court.*

VAN BUREN COUNTY.

1	Assault with intent to commit great bodily injury	Fine $200 and costs and county jail 3 months	Farmhand	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year	$ 200.00
Total amount of fines collected and paid into the county treasury during the year	237.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	755.45
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	730.02

E. F. PITTMAN, *Clerk of District Court.*

WAPELLO COUNTY.

1	Adultery	Penitentiary 9 months and costs	Not stated	Not stated.	Not stated.	Not stated
1	Assault and battery	Fine $10 and costs or county jail	Not stated	Not stated.	Not stated.	Not stated
2	Assault with intent to inflict great bodily injury	1 fine $5 and costs or county jail 1 continued for sentence	2 not stated	2 not stated	2 not stated	2 not stated
1	Assault with intent to commit rape	Penitentiary 6 years and costs	Not stated	Not stated.	Not stated.	Not stated
1	Assault with intent to commit robbery	Penitentiary 6 months and costs	Not stated	Not stated.	Not stated.	Not stated
1	Attempting to break and enter a railroad car	Penitentiary 8 months and costs	Not stated	Not stated.	Not stated.	Not stated
2	Breaking and entering dwelling house	2 Industrial school	2 not stated	2 not stated	2 not stated	2 not stated
4	Burglary	3 penitentiary 3 years and costs 1 penitentiary 2 years and costs	4 not stated	4 not stated	4 not stated	4 not stated
1	Contempt	Fine $100 and costs or county jail	Not stated	Not stated.	Not stated.	Not stated
1	Disturbing the peace	Fine $20 and costs or county jail	Not stated	Not stated.	Not stated.	Not stated

WAPELLO COUNTY—CONTINUED.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
3	Keeping a gambling house...	2 fine $300 and costs or county jail. 1 fine $50 and costs or county jail	3 not stated	3 not stated	3 not stated	3 not stated
1	Keeping a house of ill fame..	Continued for sentence.	Not stated.....	Not stated.	Not stated.	Not stated
1	Keeping an opium joint.....	Continued for sentence.....	Not stated.....	Not stated.	Not stated.	Not stated
2	Larceny.....	1 continued for sentence..... 1 penitentiary 2 years and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Larceny by embezzlement....	Penitentiary 1 year and costs	Not stated.....	Not stated.	Not stated.	Not stated
2	Larceny from store building..	1 penitentiary 3½ years and costs.. 1 continued for sentence	2 not stated.....	2 not stated	2 not stated	2 not stated
1	Larceny from the person.	Penitentiary 6 months and costs ..	Not stated.....	Not stated.	Not stated.	Not stated
27	Nuisance.....	26 fine $300 and costs or county jail 1 continued for sentence	27 not stated.....	27 not stat'd	27 not stat'd	27 not stat'd
1	Rape.....	Penitentiary 2 years and costs.....	Not stated.....	Not stated.	Not stated.	Not stated

Total amount of fines imposed by the district court of said county during the year .....$ 8,585.00
Total amount of fines collected and paid into the county treasury during the year..... 2,623.07
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 7,119.53
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,449.34

EDWIN DUNGAN, *Clerk of District Court.*

WARREN COUNTY.

1	Desertion after marriage to escape prosecution for seduction	Fine $300 and county jail 9 mos.	Laborer	Yes	American	Bad
1	Forgery	Fine $100 and penitentiary 6 mos.	Farmer	Yes	American	Not stated
1	Giving away liquor	Fine $200 or county jail 46 days	Agent	Yes	Not stated.	Bad
1	Horse stealing	Penitentiary 9 months	Laborer	Yes	American	Bad
1	Larceny	Fine $25 and county jail 1 day	Laborer	Yes	Afro-Amer.	Bad
1	Larceny and breaking and entering	Penitentiary 4 years	Farmer	Yes	American	Not stated
1	Lewdness	Fine $250	Farmer	Yes	American	Not stated
1	Practicing medicine without license	Fine $300	Physician	Yes	American	Good
1	Selling liquor	Fine $100 or county jail 30 days	Farmer	Yes	American	Bad
1	Unlawful transportation of liquor	Fine $100	Corporation	Not stated.	Not stated.	Not stated
2	Uttering a forged instrument.	1 fine $300 and penitent'y 3½ years. 1 fine $25 and penitentiary 1 year.	1 farmer 1 insurance agent	2 yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 1,700.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,352.18
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

O. E. COPELAND, *Clerk of District Court.*

WASHINGTON COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Gambling	Fine $50 and costs or county jail 15 days	Laborer	Yes	Not stated.	Bad
1	Keeping a gambling house	Fine $50 and costs or county jail 15 days	Clerk	Yes	Not stated.	Bad
1	Larceny of domestic fowl from enclosed premises in night time	Penitentiary 6 months at hard labor and costs	Laborer	Yes	Not stated.	Bad
2	Lewdness	1 fine $100 and costs or county jail 30 days 1 county jail 10 days	1 fireman 1 housewife	2 yes	2 not stated	2 not stated
1	Malicious mischief	Fine $100 and costs or county jail 30 days	Laborer	Not stated.	Not stated.	Bad
1	Malicious threat to extort	Fine $15 and costs or county jail 4 days	Farmer	Yes	Not stated.	Good

Total amount of fines imposed by the district court of said county during the year	$ 315.00
Total amount of fines collected and paid into the county treasury during the year	190.76
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,101.77
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	886.60

M. E. LOGAN, *Clerk of District Court.*

WAYNE COUNTY.

1	Assault and battery	Fine $100 and costs	Farmer	Yes	American	Good
1	Assault with intent to commit great bodily injury	Fine $75 and costs	Farmer	Yes	American	Good
1	Resisting an officer	County jail 30 days	Laborer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 175.00
Total amount of fines collected and paid into the county treasury during the year 160.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,256.09
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 770.33

D. E. JAQUIS, *Clerk of District Court.*

WEBSTER COUNTY.

1	Assault and battery	County jail 14 days	Laborer	Yes	Not stated	Fair
2	Breaking and entering a dwelling house in day time	2 county jail 3 months	2 bakers	2 yes	2 not stated	1 not stated 1 bad
1	Breaking and entering a store building in day time	County jail 7 months	None	Yes	Not stated	Bad
1	Illegal practice of medicine	Fine $300 and costs or county jail 90 days	Doctor	Yes	American	Good
1	Larceny	County jail 30 days	Plumber	Yes	German	Fair
1	Larceny from a building	County jail 30 days	Laborer	Not stated	Swedish	Fair
2	Larceny from a building in night time	1 county jail 6 months 1 penitentiary 1½ years	2 laborers	2 yes	1 not stated 1 Italian	1 fair 1 bad

WEBSTER COUNTY—CONTINUED.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Larceny from a dwelling house in day time	Penitentiary 2 years	Laborer	Yes	American	Fair
2	Obtaining money by false pretenses	1 penitentiary 15 months 1 county jail 30 days	1 farmer 1 laborer	2 yes	1 American 1 not stated	2 fair
2	Robbery	2 penitentiary 8 years	1 railroadman 1 not stated	2 yes	1 American 1 not stated	1 bad 1 not stated
2	Robbery and entering a car	2 county jail 1 month	1 railroadman 1 advertiser	2 yes	2 not stated	2 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ .....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,812.57
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,000.00

HENRY L. WEISS, *Clerk of District Court.*

WINNEBAGO COUNTY.

1	Larceny	Fine $25 and costs	Laborer	Yes	American	Good
1	Malicious threat to compel a person to do an act against his will	Fine $500 without costs	Farmer	Yes	American	Good
1	Maintaining a nuisance	Fine $300 and costs	Druggist	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 825.00
Total amount of fines collected and paid into the county treasury during the year 825.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,518.14
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 678.00

J. H. ANDERSON, *Clerk of District Court.*

WINNESHIEK COUNTY.

1	Assault and battery	Fine $5 and costs	Unknown	Yes	Unknown	Good
1	Contempt of court	Fine $200 and costs	Saloon-keeper	Yes	Unknown	Unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 205.00
Total amount of fines collected and paid into the county treasury during the year 185.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,886.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 790.37

S. E. BRICKNER, *Clerk of District Court.*

WOODBURY COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
2	Assault	2 county jail 30 days	2 not stated	2 not stated	2 not stated	2 not stated
1	Assault and battery	Fine $50	Not stated	Not stated.	Not stated.	Not stated
1	Assault with intent to do great bodily injury	1 fine $100 and county jail 8 mos	Not stated	Not stated.	Not stated.	Not stated
3	Assault with intent to kill	1 penitentiary 7 years 1 penitentiary 3 years 1 penitentiary 2 years	3 not stated	3 not stated	3 not stated	3 not stated
2	Assault with intent to kill and murder	1 penitentiary 10 years 1 penitentiary 5 years	2 not stated	2 yes	2 not stated	2 not stated
14	Burglary	1 penitentiary 3 years 1 penitentiary 2 years 6 months 5 penitentiary 12 months 3 penitentiary 6 months 1 penitentiary 5 months 1 county jail 10 months 2 county jail 45 days	14 not stated	1 yes 13 not stat'd	14 not stated	14 not stated
2	Forgery	1 penitentiary 9 months 1 penitentiary 6 months	2 not stated	2 not stated	2 not stated	2 not stated
11	Larceny	1 penitentiary 12 months 1 penitentiary 9 months 1 penitentiary 8 months 4 penitentiary 6 months 1 county jail 6 months 2 county jail 30 days 1 fine $100	11 not stated	1 yes 10 not stated	11 not stat'd	11 not stat'd

1	Larceny from the person.	County jail 30 days.....	Not stated.....	Not stated.	Not stated.	Not stated
1	Manslaughter.....	Penitentiary 8 years.....	Not stated.....	Not stated.	Not stated.	Not stated
1	Obtaining money by false pretenses.....	Penitentiary 18 months.....	Not stated.....	Not stated.	Not stated.	Not stated
1	Seduction.....	Penitentiary 1 year.....	Not stated.....	Not stated.	Not stated.	Not stated
1	Selling milk without a permit	Fine $10.....	Not stated.....	Not stated.	Not stated.	Not stated
2	Violation of city ordinance ...	1 fine $35..... 1 fine $15	2 not stated.....	2 not stated	2 not stated	2 not stated

Total amount of fines imposed by the district court of said county during the year.....$ 310.00
Total amount of fines collected and paid into the county treasury during the year 135.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 3,222.45
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 3,915.77

WM. CONNIFF, *Clerk of District Court.*

WORTH COUNTY.

2	Nuisance.	2 fine $300.....	1 farmer ..... 1 laborer.....	2 yes	1 Norweg'n 1 American	1 good 1 bad

Total amount of fines imposed by the district court of said county during the year .....$ 600.00
Total amount of fines collected and paid into the county treasury during the year 1,386.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 430.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 1,112.57

H. K. MYLI, *Clerk of District Court.*

WRIGHT COUNTY.

Number convicted	OFFENSE	SENTENCE	OCCUPATION	READ AND WRITE	NATIVITY	HABITS
1	Assault	Fine $50 or county jail 15 days	Farmer	Yes	American	Fair
1	Assault with intent to inflict great bodily injury	County jail 30 days	Farmer	Yes	American	Fair
1	Bigamy	Penitentiary 3 years	Circus man	Yes	American	Fair
1	Keeping a gambling house	County jail 2 months	Gambler	Yes	Irish	Fair
1	Uttering a forged instrument	Penitentiary 5 years	Attorney	Yes	American	Good
2	Violating injunction	1 fine $600 or county jail 1 fine $360 or county jail	2 none	2 yes	2 American	2 bad

Total amount of fines imposed by the district court of said county during the year ..... $ 1,010.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,161.38
Total amount paid county attorney by county on account of criminal prosecutions during year including salaries 800.00

N. L. NELSON, *Clerk of District Court.*

RECAPITULATION.

TABLE No. 1.

Showing the aggregate amount of time for which persons were imprisoned both in jail and the penitentiary during the year ending September 30. 1906, and the statistics of education, nativity and habits.

Counties	Aggregate Length of Time for Which Persons Were Sentenced to Imprisonment						Education			Nativity			Habits			
	Jail			Penitentiary												
	Years	Months	Days	Years	Months	Days	Can read and write	Can not read and write	Unknown	American	Foreign	Unknown	Moral	Medium	Bad	Unknown
Adair		4					5			4	1		3		2	
Adams		3		11	9		7			5	2			7		
Allamakee		2		2	6		10			10			5	5		
Appanoose	2	11	4	6			20	2		22				22		
Audubon		1		1			2			2			1		1	
Benton	2	4	9	2			13		7	11	2	7		12	1	7
Black Hawk		2	10	27			16			11	5		3	6	4	3
Boone		3		3			13	1		13	1		1	2	2	9
Bremer		1	15		6		3			1	2			2	1	
Buchanan		11	10	10			7		1	5		3	2	2	4	
Buena Vista		3					5			1	4				2	3
Butler		11		8			3			3					2	1
Calhoun																
Carroll			10				1			1						1
Cass				15	9		12			5	3	4		5	7	
Cedar			26				3			1	2			3		
Cerro Gordo		4	16	2	9		14			10	4		6	7	1	
Cherokee				2			19			19			6	9	4	
Chickasaw	1	6	1	7	7		13					13	3			10
Clarke				1	6		7			7				1		6
Clay					6		8			7	1		2	2	4	
Clayton		4	5	10			3				3				3	
†Clinton	3			15	4		20	1		17	4		2	14	5	
Crawford				9			8		1	8		1	3		5	1
Dallas		11	15	6	2		8			8			4	1	3	
Davis							1			1			1			
Decatur				1	6		6	1		7			1	6		
Delaware				2	9		10			7	3		2		3	5
Des Moines	1	8		7			9		3	6	1	5			1	11
Dickinson				2			2			1	1			1	1	
Dubuque	4	1		12			19			17	2		10	9		
Emmet							1				1			1		
Fayette		1		6	9		13		5	2		16	1	8	2	7
Floyd							1			1				1		
Franklin		6			6		5			3	2			4	1	
Fremont	1			29			1		12	1		12				13
Greene				8			4			2	2		3			1
Grundy		2					6					6				6
Guthrie	2	8	22	9	6		19			19			4	8	7	
Hamilton							3			1	2		2	1		
Hancock							4			1	3			4		
Hardin				5	6		10			6	4		6	3	1	
Harrison		6		2			12			10	2		3	7	2	
Henry	1	3		15			8	1	1	8		2	5		4	1
Howard																
Humboldt							1				1					1

† One insane ward, penitentiary.

TABLE No. 1—CONTINUED.

Counties	Aggregate Length of Time for Which Persons Were Sentenced to Imprisonment						Education			Nativity			Habits			
	Jail			Penitentiary												
	Years	Months	Days	Years	Months	Days	Can read and write	Can not read and write	Unknown	American	Foreign	Unknown	Moral	Medium	Bad	Unknown
Ida	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
*Iowa	....	....	....	5	6	....	11	....	1	11	1	....	5	5	1	1
Jackson	1	1	....	....	....	....	11	....	....	11	....	....	5	6	....	....
Jasper	....	7	....	19	3	....	10	....	....	5	2	3	1	1	2	6
Jefferson	....	....	....	....	....	....	2	....	....	2	....	....	....	2	....	....
*Johnson	1	9	....	13	6	....	8	1	5	12	2	....	1	5	8	....
*Jones	....	1	....	2	6	....	7	....	....	7	....	....	1	....	6	....
*Keokuk	1	2	....	23	6	....	3	2	3	5	....	3	....	3	2	3
Kossuth	....	....	....	....	....	....	3	....	....	3	....	....	....	2	1	....
Lee	1	....	....	18	10	....	15	....	....	9	5	1	6	2	3	4
Linn	4	3	17	2	3	....	47	1	1	33	7	9	7	14	11	17
Louisa	....	....	....	....	....	....	4	....	....	3	....	1	2	....	....	2
Lucas	....	1	....	6	6	....	15	....	....	15	....	....	6	3	6	....
Lyon	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Madison	....	7	15	2	....	15	17	....	1	17	....	1	....	12	5	1
Mahaska	5	8	1	60	4	....	40	....	4	11	1	32	19	8	9	8
Marion	....	8	....	12	6	....	30	....	8	18	2	8	3	9	8	8
Marshall	....	9	....	34	10	....	16	1	....	13	1	3	....	7	6	4
Mills	....	....	....	5	9	....	7	....	....	3	....	4	1	1	....	5
Mitchell	....	9	22	2	6	....	4	....	....	4	....	....	....	2	2	....
Monona	1	....	....	....	....	....	7	....	....	....	....	7	....	....	....	7
Monroe	3	11	23	37	9	....	26	....	17	42	1	....	4	4	6	29
Montgomery	1	....	....	5	....	....	....	....	11	....	....	11	....	....	....	11
Muscatine	....	....	....	7	6	....	10	....	....	9	1	....	....	6	4	....
O'Brien	....	....	....	2	....	....	5	....	1	....	....	6	....	....	....	6
Osceola	....	....	....	1	8	....	2	....	1	3	....	....	....	....	1	2
Page	1	9	....	17	6	....	35	3	....	37	....	1	21	7	10	....
Palo Alto	....	6	....	1	....	....	6	....	....	....	6	....	....	3	3	....
Plymouth	....	....	....	1	....	....	2	....	....	2	....	....	....	....	2	....
Pocahontas	....	6	....	1	5	....	11	1	....	....	1	11	1	11	....	....
*Polk	5	9	16	213	10	....	....	....	137	....	....	137	....	....	....	137
Pottawattamie	4	4	15	82	11	....	48	....	1	41	8	....	5	8	26	10
Poweshiek	....	4	....	12	1	....	8	....	1	6	....	3	....	3	3	3
Ringgold	....	1	....	6	....	....	7	1	....	8	....	....	....	....	8	....
Sac	....	....	....	8	6	....	6	....	....	6	....	....	....	....	....	6
Scott	10	5	20	41	6	....	38	....	12	41	2	7	8	2	23	17
Shelby	1	7	4	....	....	....	12	....	....	6	6	....	1	11	....	....
*Sioux	....	....	....	2	6	....	4	....	....	1	3	....	1	....	3	....
Story	1	2	20	....	6	....	7	....	3	8	2	....	4	4	1	1
*Tama	....	11	20	6	....	....	11	....	....	10	1	....	3	6	1	1
Taylor	....	....	....	....	6	....	10	....	3	9	....	4	1	3	4	5
Union	1	6	....	9	9	....	13	....	....	....	....	13	....	....	....	13
Van Buren	....	3	....	....	....	....	1	....	....	1	....	....	....	....	1	....
Wapello	5	7	5	27	11	....	....	....	54	....	....	54	....	....	....	54
Warren	....	11	17	9	9	....	11	....	1	10	....	2	1	....	7	4
Washington	....	1	14	....	6	....	6	....	1	....	....	7	1	....	4	2
Wayne	....	1	....	....	....	....	3	....	....	3	....	....	2	1	....	....
Webster	2	3	14	20	9	....	15	....	1	4	3	9	1	7	4	4
Winnebago	....	....	....	....	....	....	3	....	....	3	....	....	2	1	....	....
Winneshiek	....	....	....	....	....	....	2	....	....	....	....	2	1	....	....	1
Woodbury	2	8	....	55	7	....	4	....	39	....	....	43	....	....	....	43
Worth	....	....	....	....	....	....	2	....	....	1	1	....	1	....	1	....
Wright	1	1	3	8	....	....	7	....	....	6	1	....	1	4	2	....
Total	93	9	9	1035	1	15	927	16	326	703	115	451	195	316	257	501

* One penitentiary for life.

TABLE No. 2.

Showing the number of convictions in the several counties of the State of Iowa during the year ending September 30, 1906; the number sentenced to terms of servitude; the number fined without jail or penitentiary sentence; also the amount of fines imposed by the district court, the amount collected, the amount of fees paid county attorney, and the total of all other expenses on account of criminal prosecutions.

Counties	Number of convictions	Sent to industrial school	Sent to penitentiary	Sent to county jail	Fine or jail sentence	Fined without jail or penitentiary sentence	Miscellaneous	Total amount of fines imposed by the district court	Total amount of fines collected and paid into the county treasury	Total expenses of county on account of criminal prosecutions (not including county attorney's fees)	Total amount paid county attorney on account of criminal prosecutions (including salaries)
Adair	5	...	...	1	...	3	1	$ 1,220.00	$ 820.00	$ 214.35	$ 925.00
Adams	7	...	4	1	...	2	...	550.00	767.30	1,960.59	525.00
Allamakee	10	1	1	1	2	...	5	110.00	10.00	1,706.67	750.00
Appanoose	22	...	2	2	18	...	...	3,855.00	843.25	22,400.00	720.00
Audubon	2	...	1	1	...	...	...	...	565.25	1,221.80	737.00
Benton	20	...	1	6	12	1	...	2,070.00	340.00	2,064.93	1,200.00
Black Hawk	16	...	10	3	...	3	...	800.00	500.00	1,412.73	1,597.98
Boone	14	1	5	2	...	6	...	1,825.00	3,066.67	4,580.87	1,306.67
Bremer	3	...	1	1	1	...	...	60.00	...	1,121.08	700.00
Buchanan	8	...	2	4	...	1	*1	50.00	200.00	2,759.20	1,005.81
Buena Vista	5	...	...	1	...	4	...	855.00	924.00	1,170.96	925.00
Butler	3	...	1	2	...	...	...	300.00	...	934.15	922.37
Calhoun	...	...	...	...	...	...	...	...	50.00	6,357.96	800.00
Carroll	1	...	...	1	...	...	...	...	...	848.78	900.00
Cass	12	...	7	...	...	5	...	1,465.00	1,465.00	1,247.05	900.00
Cedar	3	...	...	...	2	1	...	365.00	325.00	1,651.66	800.00
Cerro Gordo	14	...	5	...	8	1	...	669.00	193.25	6,435.42	1,146.39
Cherokee	19	...	1	...	16	2	...	3,945.00	1,573.65	1,641.84	1,349.85
Chickasaw	13	2	7	3	1	...	...	861.00	...	1,284.59	825.00
Clarke	7	...	1	...	...	6	...	45.00	45.00	1,002.37	672.16
Clay	8	...	1	...	...	7	...	700.00	704.50	1,739.23	600.00
Clayton	3	...	1	2	...	...	...	55.00	...	5,779.73	800.00
Clinton	21	...	10	3	...	2	6	1,700.00	1,500.00	22,047.55	2,522.77
Crawford	9	1	5	...	...	3	...	100.00	165.00	1,183.35	769.80
Dallas	8	...	3	3	...	2	...	900.00	300.00	1,148.68	867.01
Davis	1	...	...	...	...	1	...	10.00	10.00	5,045.59	650.00
Decatur	7	...	2	...	...	5	...	450.00	450.00	3,365.36	1,038.75
Delaware	10	1	2	...	...	2	5	100.00	159.15	846.00	880.27
Des Moines	12	...	4	6	...	2	...	290.00	140.00	8,810.40	1,500.00
Dickinson	2	...	2	...	...	...	...	...	...	737.15	520.00
Dubuque	19	...	4	8	...	6	1	850.00	287.50	13,896.98	1,500.00
Emmet	1	...	...	...	...	1	...	100.00	100.00	918.16	506.80
Fayette	18	...	3	1	...	13	1	2,900.00	2,219.95	7,309.81	1,435.24
Floyd	1	...	...	...	...	1	...	300.00	651.20	2,913.30	838.85
Franklin	5	2	1	1	...	1	...	300.00	300.00	733.12	750.00
Fremont	13	...	3	2	4	4	...	1,275.00	875.00	2,627.30	961.90
Greene	4	...	2	...	...	2	...	500.00	500.00	4,559.73	840.00
Grundy	6	...	...	2	...	4	...	550.00	1,045.65	2,380.89	578.56
Guthrie	19	...	4	2	...	13	...	3,875.00	1,578.39	1,008.80	775.36
Hamilton	3	...	...	...	...	2	1	600.00	368.10	753.92	800.00
Hancock	4	...	...	...	...	4	...	1,400.00	800.00	1,647.28	855.00
Hardin	10	...	2	...	...	6	2	1,275.00	825.00	6,823.96	843.43
Harrison	12	...	1	3	...	8	...	2,065.00	1,323.70	1,964.27	1,000.00
Henry	10	...	6	3	...	1	...	5.00	...	2,366.82	765.00
Howard	...	...	...	...	...	...	...	...	1,296.35	2,741.78	829.25
Humboldt	1	...	...	...	...	1	...	50.00	55.00	627.73	500.00

TABLE No. 2—Continued.

Counties	Number of convictions	Sent to industrial school	Sent to penitentiary	Sent to county jail	Fine or jail sentence	Fined without jail or penitentiary sentence	Miscellaneous	Total amount of fines imposed by the district court	Total amount of fines collected and paid into the county treasury *	Total expenses of county on account of criminal prosecutions (not including county attorney's fees)	Total amount paid county attorney on account of criminal prosecutions (including salaries)
Ida	...	...	...	...	...	...	...	...	45.00	1,023.55	2,133.00
Iowa	12	2	3	...	...	7	...	975.00	816.75	1,951.17	944.60
Jackson	11	...	...	2	...	9	...	1,575.00	775.00	2,546.92	1,000.00
Jasper	10	...	5	1	2	2	...	1,200.00	...	11,286.49	600.00
Jefferson	2	...	...	...	...	2	...	250.00	444.25	1,009.40	748.07
Johnson	14	...	8	4	...	2	...	350.00	150.00	1,967.00	1,000.00
Jones	7	...	3	1	...	3	...	150.00	150.00	2,160.32	820.00
Keokuk	8	...	4	2	...	1	1	300.00	949.20	3,559.18	970.15
Kossuth	3	...	...	...	...	3	...	475.00	475.00	853.87	800.00
Lee	15	...	8	2	...	4	1	710.00	320.00	10,619.13	1,284.20
Linn	49	...	9	6	31	3	...	7,235.00	2,582.80	16,325.14	3,137.60
Louisa	4	1	...	...	...	3	...	80.00	250.00	1,328.12	549.96
Lucas	15	...	6	1	...	8	...	1,400.00	1,216.35	4,099.15	803.91
Lyon	...	...	...	...	...	...	...	...	...	359.20	850.00
Madison	18	...	3	3	...	12	...	606.00	270.61	3,396.26	919.05
Mahaska	44	...	11	13	...	17	3	5,505.00	3,719.70	4,874.85	1,400.00
Marion	28	...	3	8	...	17	...	4,725.00	730.00	3,305.84	4,305.84
Marshall	17	...	9	2	1	...	5	1,450.00	1,350.00	11,502.54	1,075.00
Mills	7	...	5	...	...	2	...	800.00	300.00	486.00	1,091.20
Mitchell	4	...	1	2	1	...	...	360.00	10.00	1,938.35	910.26
Monona	7	2	...	1	1	2	1	200.00	337.95	838.40	900.00
Monroe	43	3	15	4	21	...	...	4,940.00	1,611.47	8,388.13	1,000.00
Montgomery	11	5	3	2	...	1	...	10.00	10.00	3,966.79	914.40
Muscatine	10	2	4	...	...	4	...	95.00	62.35	5,617.23	1,000.00
O'Brien	6	...	3	...	...	3	...	300.00	270.00	1,301.20	930.00
Osceola	3	...	1	...	...	2	...	600.00	600.00	866.65	624.25
Page	38	...	8	7	...	22	1	3,250.00	2,910.00	2,882.32	1,636.70
Palo Alto	6	...	1	1	...	4	...	435.00	110.00	3,200.01	600.00
Plymouth	2	1	1	...	...	...	...	...	...	3,122.32	1,000.00
Pocahontas	12	...	2	1	...	9	...	1,275.00	975.00	2,037.94	872.50
Polk	137	5	58	36	...	36	2	2,580.00	716.80	84,207.45	1,717.72
Pottawattamie	49	...	26	13	...	10	...	1,075.00	1,825.00	14,328.22	2,807.50
Poweshiek	9	...	6	2	...	1	...	500.00	201.65	2,407.35	900.00
Ringgold	8	2	3	1	...	2	...	150.00	100.00	1,762.99	782.60
Sac	6	...	4	...	...	2	...	600.00	600.00	1,255.77	804.20
Scott	50	...	15	29	1	5	...	1,325.00	375.00	15,845.32	2,500.00
Shelby	12	...	...	...	12	...	...	3,450.00	1,558.21	607.00	1,092.32
Sioux	4	...	3	...	...	1	...	5.00	...	1,927.67	1,099.80
Story	10	...	1	2	7	...	...	1,315.00	455.00	2,589.19	927.94
Tama	11	1	3	2	4	1	...	1,520.00	318.87	4,472.20	1,235.43
Taylor	13	...	1	...	...	12	...	1,710.00	543.30	2,394.75	1,545.60
Union	13	...	7	3	...	3	...	500.00	200.00	1,015.05	820.00
Van Buren	1	...	...	1	...	...	...	200.00	237.00	755.45	730.02
Wapello	54	2	13	...	33	...	6	8,585.00	2,623.07	7,119.53	1,449.34
Warren	12	...	5	2	2	3	...	1,700.00	600.00	1,352.18	800.00
Washington	7	...	1	1	5	...	...	315.00	190.76	1,101.77	886.60
Wayne	3	...	...	1	...	2	...	175.00	160.00	1,256.09	770.33
Webster	16	...	5	10	1	...	...	300.00	...	1,812.57	1,000.00
Winnebago	3	...	...	...	...	3	...	825.00	825.00	1,518.14	678.00
Winneshiek	2	...	...	...	...	2	...	205.00	185.00	1,886.35	790.37
Woodbury	43	...	28	10	...	5	...	310.00	135.00	3,222.45	3,915.77
Worth	2	...	...	...	...	2	...	600.00	1,386.70	430.55	1,112.57
Wright	7	...	2	2	3	...	...	1,010.00	...	2,161.38	800.00
Total	1269	34	402	243	189	358	42	$ 107,601.00	$ 62,010.65	$ 438,236.78	$106,623.02

* One death by hanging.

TABLE No. 3.

Showing the offenses of which persons were convicted in the State from October 1, 1905 to September 30, 1906 and the number of convictions for each offense.

FELONIES.

Adultery	13
Arson	2
Assault with intent to commit manslaughter	8
Assault with intent to commit murder	20
Assault with intent to commit rape	8
Assault with intent to rob	1
Assisting prisoners to escape	2
Attempt to break and enter	7
Attempt to commit rape	1
Being a common thief	1
Bigamy	7
Breaking and entering	109
Breaking and entering a railway car	6
Breaking car seal	1
Burglary	31
Conspiracy	4
Dynamiting a building	1
Embezzlement	6
Enticing away a child	1
Enticing away a female child under 18 years of age for purposes of prostitution	1
False pretenses	24
Forgery	29
Fraudulent banking	2
Having in posession burglars tools	2
Horse stealing	3
Incest	3
Injuring and terrorizing inhabitants of a dwelling	1
Keeping house of ill fame	12
Larceny	99
Malicious injury to a building	2
Malicious injury to harness	1
Malicious threats to extort	5
Malicious threats to compel a person to do an act against his will	1
Manslaughter	12
Murder	10
Perjury	3
Prostitution	5

Rape	16
Receiving stolen property	1
Resorting to house of ill fame for purpose of prostitution	2
Robbery	19
Seduction	4
Sodomy	3
Stealing	1
Stealing hogs	1
Swindling	1
Uttering a forged instrument	15
Total	507

MISDEMEANORS.

Assault	25
Assault and battery	38
Assault with intent to inflict great bodily injury	48
Assisting prisoners to escape from jail	1
Bootlegging	1
Breaking from jail	1
Carrying concealed weapons	1
Cheating	1
Cruelty to animals	3
Desertion	1
Desertion of wife after seduction and marriage	3
Disposing of intoxicating liquors to an Indian	1
Disturbing the peace	10
Drunk and disturbing the peace	1
Drunkenness	3
Exceeding speed limit	1
Gambling	45
Gaming and betting	9
Giving away liquor	1
Habitual vagrancy	2
Hunting without license	1
Illegal fishing	2
Illegal sale	1
Illegal sale of intoxicating liquors	12
Illegal voting	3
Indecent exposure of person	1
Inebriety	13
Intoxication	3
Jumping off moving train	7
Keeping a gambling house	45
Keeping an opium joint	1
Larceny	111
Leasing house for purposes of prostitution	10
Leaving hospital for inebriates without permission	8
Lewdness	12
Libel	1
Liquor condemnation	1

Making false entries in office of clerk of district court	1
Malicious mischief	6
Misdemeanor	3
Nuisance	210
Owning and keeping intoxicating liquors for sale contrary to law	2
Permitting gambling	5
Practicing medicine without certificate	11
Receiving stolen property	6
Resisting an officer	14
Selling milk without permit	1
Selling intoxicating liquors contrary to law	12
Shooting at a train	1
Transporting liquor unlawfully	1
Unlawful assemblage	3
Using obscene language	1
Vagrancy	10
Violation of city ordinance	2
Violation of pharmacy laws	1
Violation of town ordinance	1
Total	719

MISCELLANEOUS.

Bail bond forfeited	1
Contempt proceedings	26
Disbarment proceedings	1
Incorrigibility	15
Total	43

RECAPITULATION.

Total felonies	507
Total misdemeanors	719
Total miscellaneous proceedings	43
Aggregate	1,269

TABLE No. 4.

Showing the occupations of offenders.

Acrobat	1	Fireman	1
Advertiser	1	Foundryman	1
Agents	2	Gamblers	18
Attorney	1	Gas fitter	1
Bakers	3	Harness maker	1
Bankers	3	Hoboes	5
Barbers	6	Horsemen	2
Barker for carnival	1	Horse buyer	1
Bartenders	9	Horse trader	1
Bell boy	1	Hotel keepers	7
Billiard hall keepers	3	Housekeeper	1
Blacksmiths	5	Housewives	2
Bookkeeper	1	Insurance agent	1
Bootleggers	5	Itinerant vender	1
Bowling alley keeper	1	Jeweler	1
Brakeman	1	Joint keeper	1
Brickmason	1	Junk dealers	4
Bums	6	Laborers	293
Butchers	3	Landlady	1
Cab driver	1	Landlord	1
Canvasser	1	Laundryman	1
Carpenters	3	Lawyers	2
Cashier	1	Lecturer	1
Chauffeur	1	Lineman	1
Chiropodist	1	Liverymen	5
Cigar dealer	1	Loafer	1
Circus man	1	Lumber merchant	1
City clerk	1	Machinists	3
Clerks	8	Mechanics	2
Confectioner	1	Merchants	5
Constable	1	Miners	39
Cooks	2	Minors	2
Corporation	1	Moulder	1
Detective	1	Musician	1
Dishwasher	1	None	41
Doctors	6	Not stated	344
Domestics	3	Painters	3
Drayman	1	Paperhanger	1
Druggists	34	Peddlers	3
Editor	1	Pharmacists	2
Fake doctor	1	Physicians	3
Farm boys	7	Plumber	1
Farm hands	7	Pool hall keepers	3
Farmers	133	Printers	2

Prostitutes	5
Railroad men	6
Real estate agent	1
Restaurateurs	21
Saddler	1
Salesmen	5
Saloon-keepers	50
School girl	1
School principal	1
Sewing machine agents	2
Showman	1
Stock buyers	2
Stonemason	1
Store-keeper	1
Street car conductor	1
Street loafers	2
Student	1
Tailors	2
Teamsters	4
Telegraph operator	1
Tinners	2
Tramps	8
Travelingmen	5
Unknown	53
Vagrant	1
Veterinary surgeon	1
Waiter	1
Well diggers	3
Whore	1
Total	1,269

TABLE No. 5.

Recapitulation of criminal statistics during thirty-nine years ending September 30, 1906, showing the aggregate amount of time for which persons were imprisoned, both in jail and the penitentiary, and the statistics of education, nativity and habits, during each year from 1868 to 1906.

Years	Aggregate Length of Time For Which Persons Were Imprisoned							Education			Nativity			Habits			
	Jail			Penitentiary													
	Years	Months	Days	Years	Months	Days	Life	Can read and write	Cannot read and write	Unknown	American	Foreign	Unknown	Moral	Medium	Bad	Unknown
1868 ...	2	....	3	136	9	....	1	354	16	52	194	121	80	172	.....	160	88
1869* ..	5	10	7	270	6	....	....	290	16	133	177	131	131	89	.....	181	169
1870 ...	4	3	7	271	....	10	1	439	27	71	234	203	89	123	.....	172	242
1871 ...	9	1	6	343	2	15	....	614	26	99	310	273	156	273	.....	220	246
1872 ...	13	8	14	142	3	15	1	425	16	25	227	223	71	254	.....	194	62
1873 ...	6	....	2	337	10	....	4	766	25	32	376	372	45	392	.....	256	56
1874 ...	11	2	17	300	1	....	1	1,215	36	80	587	510	216	548	.....	59	311
1875 ...	12	7	10	604	10	....	4	1,109	34	42	553	504	106	399	.....	633	65
1876 ...	14	4	....	700	11	11	3	1,366	48	154	700	641	227	613	.....	400	555
1877 ...	11	11	5	809	3	9	5	1,395	98	179	821	598	253	354	.....	902	416
1878 ...	17	5	7	728	9	....	4	1,304	37	142	690	597	198	440	.....	754	289
1879 ...	16	11	22	745	6	10	6	1,307	53	96	746	564	128	315	.....	773	361
1880 ...	19	11	1	618	5	....	5	899	27	155	491	352	238	239	184	305	353
1881 ...	14	3	2	697	5	10	1	1,161	26	183	623	457	290	392	199	304	475
1882 ...	14	9	19	871	5	13	3	1,243	37	190	643	529	298	312	543	255	560
1883 ...	21	9	19	772	....	17	5	1,156	25	196	588	490	299	340	333	306	398
1884 ...	20	4	20	1,055	9	....	5	1,357	45	190	704	609	279	298	298	450	546
1885 ...	24	2	11	1,009	4	....	10	1,076	37	226	649	437	243	236	258	364	481
1886 ...	26	9	18	832	7	6	4	1,349	20	276	629	601	415	256	329	263	777
1887 ...	58	7	7	802	11	....	6	1,152	36	332	657	472	391	296	220	354	650
1888 ...	16	8	1	428	8	....	3	714	26	98	359	296	183	167	175	195	301
1889 ...	44	2	7	722	1	1	1	831	41	236	569	276	263	245	190	299	374
1890 ...	34	4	3	1,022	10	8	4	880	37	233	635	265	250	196	262	385	307
1891 ...	37	5	22	832	11	20	2	903	41	304	612	281	355	173	287	472	316
1892 ...	50	9	29	1,000	....	3	2	1,158	51	299	786	400	322	262	318	525	403
1893 ...	56	9	3	868	7	1	4	938	29	274	639	249	353	142	236	533	330
1894 ...	70	1	13	1,287	3	1	6	1,167	20	310	789	430	278	254	435	443	365
1895 ...	63	2	22	1,669	3	26	6	1,275	31	212	882	414	212	288	296	549	343
1896 ...	61	10	28	1,535	3	21	2	1,051	16	158	703	340	182	280	271	415	259
1897 ...	69	8	15	1,281	....	25	8	1,000	25	184	741	390	178	212	204	474	319
1898 ...	89	8	6	1,399	....	25	10	965	33	255	684	262	307	211	275	463	304
1899 ...	65	3	29	1,377	2	10	4	961	28	202	686	252	253	208	258	422	303
1900 ...	63	4	....	1,279	8	....	7	941	32	180	697	226	230	199	268	400	286
1901 ...	80	8	28	1,188	2	....	5	1,015	16	198	705	190	334	155	293	349	432
1902 ...	85	2	23	1,412	2	15	6	1,117	12	310	759	248	432	208	321	357	553
1903 ...	87	9	20	1,230	9	....	6	984	15	303	691	268	343	216	271	363	452
1904 ...	57	10	28	1,328	....	....	4	880	23	398	636	190	475	153	235	308	605
1905 ...	80	4	19	1,341	5	21	7	984	11	366	745	147	469	169	236	413	543
906 ...	93	9	9	1,035	1	15	7	927	16	326	703	115	451	195	316	257	501

* Nineteen counties failed to report.

TABLE No. 6.

Showing the number of convictions in the State of Iowa, the number sentenced to terms of servitude, the amount of fines imposed by the district court, the amount collected, amount of salary and fees paid county attorneys, and the total of all other expenses on account of criminal prosecutions during each year from 1868 to 1906, inclusive.

Years	Number of convictions	Sent to industrial school	Sent to county jail	Sent to penitentiary	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury	Total expenses of county on account of criminal prosecutions (not including county attorney's fees)	Total amount paid county attorney on account of criminal prosecutions (including salaries)
1868	421	....	.....	.....	$ 22,887.50	$19,342.00	$ 67.143.37	$ 6,228.14
1869	439	....	.....	.....	19,499.27	17,235.25	80,912.15	10,637.14
1870	537	....	.....	.....	21,726.83	14,397.68	74,880.29	6,042.20
1871	739	....	.....	.....	32,372.91	19,224.75	112,802.66	10,832.66
1872	616	....	.....	.....	38,830.80	23,222.25	97,620.06	9,643.50
1873	896	....	.....	.....	48,042.00	29,617.01	135,256.34	14,844.89
1874	1,330	....	.....	.....	104,525.52	35,898.10	188,846.38	18,368.19
1875	1,317	....	.....	.....	45,036.39	32,002.36	180,889.40	18,890.03
1876	1,568	....	.....	.....	60,302.88	32,752.80	235,187.42	22,071.87
1877	1,672	22	116	396	80,829.45	28,049.16	318,322.77	25,996.70
1878	1,491	10	116	364	52,966.68	24,839.97	303,668.13	23,260.35
1879	1,446	10	118	351	79,622.77	25,339.39	401,659.39	24,891.73
1880	1,081	4	131	310	82,860.55	19,508.32	313,141.10	20,316,59
1881	1,370	7	123	285	54,846.78	15,379.12	358,535.50	22,300.75
1882	1,470	9	97	325	57,714.91	23,633.97	401,431.18	22,189.91
1883	1,377	12	134	313	58,203.30	27,095.72	361,173.78	23,669.87
1884	1,592	21	152	861	65,543.80	35,381.58	379,580.81	26,239.57
1885	1,339	18	163	406	75,581.43	30,728.72	413,349.77	26,232.32
1886	1,645	20	188	330	117,624.41	46,362.91	421,024.31	31,648.87
1887	1,520	10	261	306	180,557.68	50,871.22	282,877.66	41,469.34
1888	838	13	127	196	95,171.80	39,708.22	300,424.06	53,518.96
1889	1,108	8	193	318	136,930.80	37,008.85	399,420.58	67,897.36
1890	1,150	36	191	319	111,866.99	37,316.54	452,294.65	56,348.13
1891	1,248	14	175	327	149,990.33	48,268.06	455,204.67	79,391.42
1892	1,508	31	277	538	175,514.50	56,568.56	575,638.04	84,027.97
1893	1,241	27	298	454	114,603.47	31,765.64	446,005.94	85,076.87
1894	1,497	18	323	520	166,978.18	49,136.73	520,273.64	84,747.92
1895	1,517	22	307	605	112,886.91	38,534.08	504,040.45	82,355.26
1896	1,225	14	261	513	82,889.05	37,629.73	421,816.15	83,428.17
1897	1,209	17	350	539	82,927.54	32,082.81	452,254.30	87,625.53
1898	1,253	27	357	529	85,287.43	31,522.10	456,010.64	83,876.38
1899	1,191	25	288	448	90,237.95	39,801.34	362,616.62	87,224.44
1900	1,153	22	280	452	82,284.85	43,990.15	409,917.17	87,250.07
1901	1,229	19	257	401	103,080.95	52,651.95	364,954.49	90,078.26
1902	1,439	17	216	465	120,483.95	49,999.02	456,657.45	92,014.85
1903	1,302	5	225	440	106,998.25	55,834.59	405,629.66	100,912.06
1904	1,301	17	229	472	114,531.30	56,646.05	483,084.21	103,997.59
1905	1,361	13	242	469	125,546.13	63,567.35	470,163.60	107,436.62
1906	1,269	34	243	402	107,601.00	62,010.65	438,236.78	106,623.02

REPORT

OF THE

Secretary of State

TO THE

GOVERNOR OF IOWA

OF THE

Transactions of the Land Department

July 1, 1905, to June 30, 1906

W. B. MARTIN, SECRETARY OF STATE

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

REPORT.

LETTER OF TRANSMITTAL.

OFFICE OF SECRETARY OF STATE,
DES MOINES, IOWA.

To His Excellency, ALBERT B. CUMMINS, *Governor of Iowa:*

SIR:—In accordance with the provisions of section 122 of the Code of Iowa I have the honor to submit the following report of the transactions of the Land Department during the annual period ending June 30, 1906.

The United States, through its proper officials, has patented to the State of Iowa 439.56 acres of swamp land "in place" during this period. The State selected 38.15 acres of land as swamp, the northwest quarter of the southwest quarter of section 7, township 77 north, of range 44 west of the 5th P. M., Pottawattamie county, this tract having been erroneously omitted from the original list of selections in said county, and the officials of the General Land Office at Washington have decided the tract to be swamp land within the meaning of the act of Congress, approved September 28, 1850. It will be approved and patented to the State in the near future. During this period the officials of the Interior Department have rejected the claim of the State to 68,800 acres of swamp land in place and have also rejected the claim of the State to swamp land cash indemnity on 63,000 acres of land.

The following statement gives the number of acres of the various classes of lands patented or certified by the State during the annual period:

	Acres
Sixteenth section grant	831.365
Five hundred thousand acre grant	410.00
University grant	40.00
Agricultural college grant	336.02
Swamp land "in place"	439.56
Railroad lands	40.00
Abandoned river channels, islands, etc	798.0495
Under acts quieting title	960.00
Total	3,854.9945

The following statement gives the number of acres of State lands which remained unpatented and unsold at the close of the annual period:

	Unpatented Acres	Unsold Acres
Sixteenth section grant	13,907.165	480.00
Five hundred thousand acre grant	7,653.72	.....
University grant	794.67	772.34
University lands—Saline grant	1,809.99	1,409.99
University lands—donated and mortgage	560.00	560.00
Agricultural College grant	229.48	229.48
Agricultural College lands—mortgage	40.00	40.00
Abandoned river channels, islands, etc	4,341.72	4,341.72
Under acts quieting title	160:00	.....
Swamp land grant	.....	.....
Railroad lands. Number of unpatented acres can not be estimated	.....	.....
Total	29,496.745	7,833.53

In my letter of transmittal accompanying the last biennial report of this department I called attention to the defects in chapter 185 of the acts of the Thirtieth General Assembly which provided for the sale of abandoned river channels, islands and bars in the navigable streams of the State, and made a few recommendations relative to changes therein which would make this act more effective and more satisfactory both to the State and to the bona fide occupants and purchasers of such lands. The Thirty-first General Assembly took the matter under consideration, and finally passed an act now known as chapter 212 of the acts of the Thirty-first General Assembly which repealed chapter 185 of the acts of the Thirtieth General Assembly and enacted a substitute therefor. The new act embodies the changes suggested in my former letter and also other changes which will render it more satisfactory. A practical demonstration of the effectiveness of the new law has not taken place as yet, owing to the fact that the department has been restrained by orders of court from proceeding with the sale of certain lands which would have been sold under this new law. Three islands have recently been surveyed and appraised, and they will be sold sometime during the fall of 1906, and then a practical test of the workings of the law can be obtained.

The fees received by the land department during the year ending June 30, 1906, for certificates and certified copies of the records amounted to $313.40, which sum was paid into the State treasury as required by law.

The land department has also received in all $6,687.99 from the sales of abandoned river channels and islands or sand bars in the navigable streams of the State under the provisions of chapter 185 of the acts of the Thirtieth General Assembly. From this amount there was paid out for the expenses of the survey and appraisement of the lands sold, the sum of $1,083.27, leaving the sum of $5,604.72, which has been paid into the State treasury in accordance with the provisions of the said act.

Respectfully submitted,

W. B. MARTIN,

Secretary of State.

SCHOOL LANDS.

The school lands of the State of Iowa consist of the sixteenth section in every congressional township, or lands in lieu thereof, granted to the State by act of Congress, approved March 3, 1845; the lands acquired by the State under the act of Congress, approved September 4, 1841, known as the "500,000 Acre Grant," and the lands called the "Mortgage School Lands," the latter being the lands the State has acquired under foreclosures of mortgages given to secure loans of the school fund in the several counties.

The proceeds of the sales of lands acquired under the "Sixteenth Section Grant" and "500,000 Acre Grant," together with 5 per cent on the sales of the public lands within the State, granted by act of Congress, and the proceeds of the sale of intestate estates which escheat to the State, constitute the permanent school fund of the State of Iowa, the interest of which is used for the support of the common schools.

SIXTEENTH SECTION GRANT.

TABLE No. 1.

Giving the total number of acres in each county acquired by the State under the grant; the total number of acres patented; the number of acres patented during the year ending June 30, 1906, and the number of acres remaining unpatented.

Counties	Total number of acres in each county	Total number of acres patented	Number of acres patented during the last year	Number of acres remaining unpatented
Adair	10,240.00	10,240.00	.....	.....
Adams	7,680.00	7,680.00	.....	.....
Allamakee	11,848.79	11,674.90	.....	173.89
Appanoose	10,240.00	9,880.00	.....	360.00
Audubon	7,680.00	7,680.00	.....	.....
Benton	12,653.03	12,543.40	40.00	109.63
Black Hawk	10,063.47	9,937.245	36.675	146.225
Boone	10,235.80	10,185.80	.....	50.00
Bremer	7,680.00	7,660.00	.....	20.00
Buchanan	10,240.00	10,200.00	.....	40.00
Buena Vista	10,040.80	10,040.80	.....	.....
Butler	10,240.00	10,000.00	.....	240.00
Calhoun	10,240.00	10,240.00	.....	.....
Carroll	10,240.00	10,240.00	.....	.....
Cass	10,240.00	10,080.00	.....	160.00
Cedar	10,240.00	10,040.00	.....	200.00
Cerro Gordo	10,169.38	10,169.38	.....	.....
Cherokee	10,240.00	10,240.00	.....	.....
Chickasaw	7,680.00	7,640.00	.....	40.00
Clarke	7,680.00	7,640.00	.....	40.00
Clay	10,230.92	10,150.92	.....	80.00
Clayton	14,215.17	13,832.66	.....	382.51
Clinton	13,081.50	12,446.57	.....	634.93
Crawford	12,800.00	12,780.00	.....	20.00
Dallas	10,240.00	10,190.00	.....	50.00
Davis	10,029.46	9,909.46	.....	120.00
Decatur	10,240.00	10,000.00	.....	240.00
Delaware	10,208.98	10,208.98	.....	.....
Des Moines	8,229.37	7,134.28	236.09	1,095.09
Dickinson	6,791.85	6,631.85	480.00	160.00
Dubuque	11,324.00	11,244.00	.....	80.00
Emmet	7,552.89	7,462.89	.....	90.00
Fayette	12,800.00	12,800.00	.....	.....
Floyd	7,680.00	7,520.00	.....	160.00
Franklin	10,240.00	10,080.00	.....	160.00
Fremont	10,240.00	9,538.48	.....	701.52
Greene	10,240.00	10,240.00	.....	.....

TABLE No. 1—CONTINUED.

Counties	Total number of acres in each county	Total number of acres patented	Number of acres patented during the last year	Number of acres remaining unpatented
Grundy	8,960.00	8,880.00	.....	80.00
Guthrie	10,240.00	10,000.00	.....	240.00
Hamilton	10,222.00	10,142.00	.....	80.00
Hancock	10,240.00	10,160.00	.....	80.00
Hardin	10,240.00	10,160.00	.....	80.00
Harrison	12,494.64	11,752.37	.....	742.27
Henry	7,680.00	7,460.00	.....	220.00
Howard	10,240.00	10,040.68	.....	199.32
Humboldt	7,620.65	7,460.65	.....	160.00
Ida	7,680.00	7,680.00	.....	.....
Iowa	10,181.38	9,901.38	.....	280.00
Jackson	11,529.47	11,406.35	.....	123.12
Jasper	12,800.00	12,800.00	.....	.....
Jefferson	7,680.00	7,680.00	.....	.....
Johnson	10,842.16	10,782.16	.....	60.00
Jones	10,211.30	9,551.30	.....	660.00
Keokuk	10,240.00	10,080.00	.....	160.00
Kossuth	17,920.00	17,760.00	.....	160.00
Lee	9,862.35	9,762.35	.....	100.00
Linn	12,737.13	12,580.80	.....	156.33
Louisa	7,443.60	7,423.60	.....	20.00
Lucas	7,680.00	7,680.00	.....	.....
Lyon	11,441.86	11,360.93	.....	80.93
Madison	10,240.00	10,240.00	.....	.....
Mahaska	10,207.07	10,127.07	.....	80.00
Marion	10,240.00	9,800.00	.....	440.00
Marshall	10,240.00	10,220.00	.....	20.00
Mills	8,000.00	7,880.00	.....	120.00
Mitchell	10,240.00	9,800.00	.....	440.00
Monona	13,051.90	12,730.50	38.60	321.40
Monroe	7,680.00	7,640.00	.....	40.00
Montgomery	7,680.00	7,680.00	.....	.....
Muscatine	8,222.73	7,827.73	.....	395.00
O'Brien	10,240.00	10,240.00	.....	.....
Osceola	7,680.00	7,680.00	.....	.....
Page	10,240.00	10,060.00	.....	180.00
Palo Alto	10,173.53	10,173.53	.....	.....
Plymouth	15,686.25	15,686.25	.....	.....
Pocahontas	9,891.75	9,891.75	.....	.....
Polk	10,153.83	9,963.83	.....	190.00
Pottawattamie	17,658.46	17,518.46	.....	140.00
Poweshiek	10,240.00	9,960.00	.....	280.00
Ringgold	10,240.00	10,230.00	.....	10.00
Sac	10,240.00	10,240.00	.....	.....
Scott	8,633.64	8,503.64	.....	130.00
Shelby	10,240.00	10,240.00	.....	.....
Sioux	14,116.07	14,116.07	.....	.....
Story	10,240.00	10,200.00	.....	40.00
Tama	12,800.00	12,680.00	.....	120.00
Taylor	10,240.00	10,230.00	.....	10.00
Union	7,680.00	7,675.00	.....	5.00
Van Buren	8,891.12	8,891.12	.....	.....
Wapello	7,581.93	7,461.93	.....	120.00
Warren	10,240.00	10,160.00	.....	80.00
Washington	10,240.00	10,140.00	.....	100.00
Wayne	10,240.00	9,750.00	.....	490.00
Webster	12,676.00	12,516.00	.....	160.00
Winnebago	7,680.00	7,600.00	.....	80.00
Winneshiek	12,800.00	12,760.00	.....	40.00
Woodbury	15,680.00	15,120.00	.....	560.00
Worth	7,680.00	7,680.00	.....	.....
Wright	9,997.54	9,917.54	.....	80.00
Total	1,013,823.77	999,916.605	831.365	13,907.165

SIXTEENTH SECTION GRANT—LANDS PATENTED.

TABLE No. 2.

Giving a description of the sixteenth section school lands patented during the year ending June 30, 1906, with names of patentees and counties in which the lands are situated.

Parts of Section.	Section	Town.	Range	Acres	Name of Patentee	Date of Patent
BENTON COUNTY.		N	W			
se of ne	16	86	10	40.00	Joseph A. Morrison	Mar. 24, 1906
BLACK HAWK COUNTY.						
lots 9 and 15	16	88	12	15.925	John Ward	Apr. 16, 1906
lots 7 and 16	16	88	12	20.75	Guy R. Bennight	Apr. 16, 1906
DES MOINES COUNTY.						
all of section except lots 1 to 14, inclusive	16	71	1	236.09	The heirs of John Olson	Feb. 26, 1906
DICKINSON COUNTY.						
ne, nw and se	16	99	37	480.00	John Montgomery & Gerrit Zeeman.	May 3, 1906
MONONA COUNTY.						
sw of se	16	83	45	38.60	Richard Stebbins	July 24, 1905
Total				831.365		

FIVE HUNDRED THOUSAND ACRE GRANT.

TABLE No. 3.

Giving the total number of acres in each county acquired by the State under the grant; the total number of acres patented; the number of acres patented during the year ending June 30, 1906, and the number of acres remaining unpatented.

Counties.	Total number of acres in each county.	Number of acres patented to June 30, 1906	Number of acres patented during the last year	Number of acres remaining unpatented June 30, 1906
Adair	2,391.89	2,391.89	.....	.....
Adams	1,920.00	1,895.00	.....	25.00
Allamakee	70,211.03	69,404.10	80.00	806.93
Appanoose	2,400.00	2,320.00	.....	80.00
Benton	11,791.80	11,425.80	40.00	366.00
Black Hawk	8,382.84	8,302.84	.....	80.00
Boone	1,053.12	1,053.12	.....	.....
Bremer	19,160.57	18,760.57	.....	400.00
Buchanan	2,485.44	2,405.44	.....	80.00
Butler	478.51	478.51	.....	.....
Cedar	6,285.42	6,285.42	.....	.....
Chickasaw	3,279.26	3,079.26	.....	200.00
Clarke	16,009.00	15,769.00	.....	200.00
Clayton	22,808.12	21,619.50	.....	1,188.62
Clinton	20,935.70	20,793.94	.....	141.76
Dallas	13,699.16	13,699.16	.....	.....
Davis	934.95	934.95	.....	.....
Decatur	40,637.48	40,192.97	80.00	444.51
Delaware	11,395.12	11,395.12	.....	.....
Dubuque	16,194.87	15,984.87	.....	200.00
Fayette	30,747.85	30,507.85	.....	240.00
Floyd	3,481.68	3,401.68	.....	80.00
*Hamilton	10,314.40	10,314.40	.....	.....
Hardin	1,360.00	1,360.00	.....	.....
Harrison	7,581.67	7,581.67	.....	.....
Iowa	23,976.17	23,856.17	.....	120.00
Jackson	807.50	807.50	.....	.....
Jasper	1,674.94	1,674.94	.....	.....
Jones	30,462.52	29,943.33	80.00	519.19
Keokuk	670.64	670.64	.....	.....
Linn	11,046.07	10,914.47	.....	131.60
Louisa	640.00	640.00	.....	.....
Lucas	640.00	640.00	.....	.....
Madison	9,386.02	9,226.02	.....	160.00
Mahaska	9,227.75	9,227.75	.....	.....
Marion	1,414.61	1,414.61	.....	.....
Marshall	6,155.86	6,155.86	.....	.....
Monroe	986.57	986.57	.....	.....
Muscatine	357.33	357.33	.....	.....
Polk	2,425.62	2,425.62	.....	.....
Poweshiek	12,715.24	12,308.24	.....	407.00
Ringgold	607.20	602.20	.....	5.00
Story	3,796.74	3,716.74	.....	80.00
Tama	11,650.44	10,866.85	.....	783.59
Union	10,738.07	10,483.07	10.00	255.00
Wapello	7,002.42	6,962.42	.....	40.00
Warren	5,643.97	5,643.97	.....	.....
Wayne	15,546.91	15,397.02	.....	149.89
†Webster	18,064.06	17,966.93	80.00	97.13
Winneshiek	24,447.06	24,174.56	40.00	272.50
Total	536,022.59	528,368.87	410.00	7,653.72

* Includes 3,653.02 acres known as Des Moines River School Lands.
† Includes 9,160.49 acres Des Moines River School Lands.

FIVE HUNDRED THOUSAND ACRE GRANT—LANDS PATENTED.

TABLE No. 4.

Giving a description of the 500,000 acre school lands patented during the year ending June 30, 1906, with names of patentees and counties in which the lands are situated.

Parts of Section	Section	Town	Range	Acres	Name of Patentee	Date of Patent
		N	W			
ALLAMAKEE COUNTY.						
ne of ne	8	96	6	40.00	H. Bollman	Sep. 18, 1905
nw of nw	9	96	6	40.00	Hollis Ellis	Sep. 29, 1905
BENTON COUNTY.						
sw of sw	13	85	9	40.00	Alexander Paul	Dec. 8, 1905
DECATUR COUNTY.						
sw of nw	6	70	26	40.00	Alexander Ramsey	June 9, 1906
ne of sw	8	70	26	40.00	I. B. Potter	Oct. 10, 1905
JONES COUNTY.						
se of sw and sw of se	15	85	4	80.00	J. K. Hale	June 5, 1906
UNION COUNTY.						
Lots 2 and 4	7	71	28	10.00	Lestina B. Brown	Apr. 16, 1906
WEBSTER COUNTY.						
s ½ of nw	24	87	27	80.00	Isaac Bell	Sep. 18, 1905
WINNESHIEK COUNTY.						
sw of se	1	96	7	40.00	George Baldwin	Apr. 9, 1906
Total	....	....	....	410.00		

UNSOLD SCHOOL LANDS.

TABLE No. 5.

Giving by particular description the unsold school lands at the close of the year ending June 30, 1906, as reported by the county auditors, and omitting the names of counties having no unsold school lands.

Counties	Parts of Section	Section	Town	Range	Acres	Grant
			N	W		
Fremont	w half of sw	16	70	43	80.00	Sixteenth section
Fremont	s half of nw	16	70	43	80.00	Sixteenth section
	Total				160.00	
Hancock	e half of se	16	97	24	80.00	Sixteenth section
Monona	se of se	16	85	46	40.00	Sixteenth section
Monona	sw of se	16	85	46	40.00	Sixteenth section
Monona	se of sw	16	85	46	40.00	Sixteenth section
Monona	sw of sw	16	85	46	40.00	Sixteenth section
Monona	sw of nw	16	83	43	40.00	Sixteenth section
Monona	se of se	12	82	46	40.00	Sixteenth section
	Total				240.00	
	Aggregate No. of acres unsold				480.00	

TABLE No. 6.

The following lots, taken under foreclosure of mortgages prior to January 1, 1874, for the use of the school fund, were reported as unsold at the close of the year ending June 30, 1906.

County	Number of Lot	No. of block	Town
Allamakee	5, 6, 7, 8	10	Capoli
Allamakee	6	7	Capoli
Allamakee	3	21	Capoli
Allamakee	3	22	Capoli
Allamakee	2	23	Capoli
Allamakee	3	26	Capoli
Allamakee	3, 13	37	Capoli
Allamakee	Undivided half of lot 1	30	Capoli
Allamakee	6	27	Capoli
Allamakee	7	28	Capoli
Allamakee	1	33	Capoli
Allamakee	4, 10	38	Capoli
Allamakee	6, 13	39	Capoli
Allamakee	3, 13	40	Capoli
Allamakee	1	41	Capoli
Allamakee	3	42	Capoli
Allamakee	4	43	Capoli
Allamakee	2	44	Capoli
Allamakee	116, 118, 119, 120, 121		Johnsonsport
Allamakee	Undivided half 36,38,40,42,44,46,48,50,54,56,58,60,62		Johnsonsport

THE UNIVERSITY LANDS.

The university lands consist of lands granted to the State by the acts of Congress, approved July 20, 1840, and March 3, 1845, known as the "University Grant;" also lands acquired by the State under the "Saline Land Grant," under the act of Congress, approved March 3, 1845; also lands obtained by donation and the foreclosures of mortgages given to secure loans of the university funds.

UNIVERSITY LAND GRANT.

TABLE No. 7.

Giving the total actual number of acres in each county approved to the State under the grant; the total number of acres patented by the State; the number of acres remaining unpatented; and the number of acres remaining unsold at the close of the year, ending June 30, 1906.

Counties	Total number of acres in each county	Total number of acres patented	Number of acres remaining unpatented	Number of acres remaining unsold
Appanoose	640.00	640.00	.....	.....
Boone	2,613.48	2,613.48	.....	.....
Dallas	572.07	572.07	.....	.....
Davis	1,297.36	1,257.36	40.00	40.00
Decatur	2,560.00	2,560.00	.....	.....
Hardin	10,325.72	10,105.72	220.00	180.00
Iowa	646.65	605.68	40.97	.....
Jasper	4,611.35	4,611.35	.....	.....
Jefferson	1,280.00	1,280.00	.....	.....
Lucas	4,545.44	4,273.10	272.34	272.34
Polk	5,194.13	5,194.13	.....	.....
Scott	645.16	645.16	.....	.....
Story	5,221.40	5,080.04	141.36	.....
Union	638.20	638.20	.....	.....
Wapello	1,920.00	1,920.00	.....	.....
Warren	3,218.00	3,138.00	80.00	80.00
Total	45,928.96	45,134.29	794.67	572.34

UNIVERSITY GRANT LANDS PATENTED.

TABLE No. 8.

Showing the university grant lands patented during the year, ending June 30, 1906, giving the description of the lands, the county in which located, the names of the patentees and dates of the patents:

Parts of Section	Section	Town.	Range	Acres	Name of Patentee	Date of Patent
HARDIN COUNTY.						
sw of ne	5	N 88	W 19	40.00	Wm. P. Hays	June 9, 1906

SALINE LAND GRANT.

TABLE No. 9.

Giving the total number of acres in each county approved to the State under the grant, the total number of acres patented by the State; the number of acres remaining unpatented, and the number of acres remaining unsold at the close of the year ending June 30, 1906.

Counties	Total number of acres in each county	Total number of acres patented	Number of acres remaining unpatented	Number of acres remaining unsold
Appanoose	12,094.68	11,594.69	1,399.99	1,099.99
Davis	640.00	600.00	40.00	40.00
Decatur	2,560.00	2,400.00	160.00	160.00
Lucas	25,802.98	25,562.98	240.00	160.00
Monroe	1,120.00	1,120.00	.....	.....
Van Buren	640.00	640.00	.....	.....
Wayne	2,490.79	2,490.79	.....	.....
Total	46,348.45	44,408.46	1,839.99	1,499.99

UNSOLD UNIVERSITY LANDS.

The following descriptive lists of the unsold State University lands at the close of the year ending June 30, 1906, was prepared from the data on file in the State Land Office. It may not be correct in every particular, as some of the tracts may have been sold and not reported to this department during the annual period.

UNIVERSITY LAND GRANT—LANDS UNSOLD.

TABLE No. 10.

Parts of Section	Section	Town.	Range	Acres	County
		N	W		
ne of nw	31	70	15	40.00	Davis
se of nw	5	88	19	40.00	Hardin
nw of ne	8	88	19	40.00	Hardin
e half of se of ne	8	88	19	20.00	Hardin
se of ne	9	86	19	40.00	Hardin
ne of sw	5	88	19	40.00	Hardin
ne fr quarter of ne	5	71	23	47.98	Lucas
nw fr quarter of ne	5	71	23	48.05	Lucas
ne fr quarter of nw	5	71	23	48.12	Lucas
nw fr quarter of nw	5	71	23	48.19	Lucas
sw of nw	5	71	23	40.00	Lucas
sw of nw	9	71	23	40.00	Lucas
ne of ne	28	77	24	40.00	Warren
se of se	28	77	24	40.00	Warren
Total	....	....	....	572.34	

SALINE LAND GRANT—LANDS UNSOLD.

TABLE No. 11.

Parts of Section	Section	Town.	Range	Acres	County
		N	W		
ne of ne	21	70	16	40.00	Appanoose
sw of se	21	70	16	40.00	Appanoose
ne of ne	10	70	16	40.00	Appanoose
nw of ne	10	70	16	40.00	Appanoose
sw of ne	10	70	16	40.00	Appanoose
se of ne	10	70	16	40.00	Appanoose
sw of nw	10	70	16	40.00	Appanoose
se of nw	10	70	16	40.00	Appanoose
ne of sw	10	70	16	40.00	Appanoose
sw of se	9	70	16	40.00	Appanoose
ne of se	9	70	16	40.00	Appanoose
nw of se	9	70	16	40.00	Appanoose
nw of ne	1	69	17	40.00	Appanoose
sw of ne	1	69	17	40.00	Appanoose
nw of se	1	69	17	40.00	Appanoose
ne of ne	22	70	17	40.00	Appanoose
se of se	26	70	17	40.00	Appanoose
nw of nw	31	70	16	44.30	Appanoose
nw of sw	13	70	16	40.00	Appanoose
ne of sw	13	70	16	40.00	Appanoose
sw of sw	13	70	16	40.00	Appanoose
se of sw	13	70	16	40.00	Appanoose
nw of ne	23	70	16	40.00	Appanoose
se of ne	23	70	16	40.00	Appanoose
se of se	25	70	17	40.00	Appanoose
ne of nw	1	69	17	45.69	Appanoose
ne of se	10	70	12	40.00	Davis
sw of se	28	69	24	40.00	Decatur
se of sw	28	69	24	40.00	Decatur
nw of se	33	69	24	40.00	Decatur
sw of se	33	69	24	40.00	Decatur
ne of sw	9	72	21	40.00	Lucas
se of sw	9	72	21	40.00	Lucas
nw of se	29	71	21	40.00	Lucas
sw of ne	15	71	21	40.00	Lucas
Total	....	....	....	1,409.99	

LANDS DONATED TO STATE UNIVERSITY—LANDS UNSOLD.

TABLE No. 12.

Parts of Section	Section	Town.	Range	Acres	County
		N	W		
ne of nw	23	86	32	40.00	Calhoun
se of se	14	84	38	40.00	Crawford
nw of ne	22	86	14	40.00	Tama
s half of	30	95	35	320.00	Clay
Total	....	....	....	440.00	

LANDS ACQUIRED BY FORECLOSURE—LANDS UNSOLD.

TABLE No. 13.

Parts of Section	Section	Town.	Range	Acres	County
		N	W		
se of nw	34	79	7	40.00	Johnson
sw of nw	34	79	7	40.00	Johnson
sw of sw	31	79	16	40.00	Poweshiek
Total	....	....	....	120.00	

RECAPITULATION OF UNSOLD UNIVERSITY LANDS.

	Acres
University grant	572.34
Saline grant	1,409.99
Donated lands	440.00
By foreclosure	120.00
Aggregate unsold	2,542.33

THE AGRICULTURAL COLLEGE LANDS.

The agricultural college lands consist of lands acquired by the State under the act of Congress, approved July 2, 1862, known as the "Agricultural College Grant;" also land acquired by the State under the "Five Section Grant" made by the act of Congress, approved March 9, 1845; also lands acquired by purchase, by donation and by foreclosure of mortgages given to secure loans of the college funds.

AGRICULTURAL COLLEGE GRANT.

TABLE No. 14.

Giving the total actual number of acres in each county acquired by the State under the grant as shown by the official plats of the townships; the total number of acres patented by the State; the number of acres patented during the year ending June 30, 1906, and the number of acres remaining unpatented at the close of said period.

Counties	Total number acres in each county	Total number of acres patented to June 30, 1906	Number of acres patented during the year ending June 30, 1906	Number of acres remaining unpatented
Buena Vista	5,837.58	5,837.58	.....	.....
Calhoun	3,068.86	3,068.86	.....	.....
Cherokee	2,249.62	2,249.62	.....	.....
Clay	8,719.42	8,719.42	.....	.....
Dickinson	4,984.95	4,984.95	.....	.....
Emmet	16,732.43	16,732.43	.....	.....
Greene	4,178.65	4,178.65	.....	.....
Hamilton	2,481.50	2,481.50	.....	.....
Humboldt	3,063.13	3,063.13	56.02	.....
Ida	8,328.87	8,328.87	120.00	.....
Kossuth	84,198.29	83,968.81	.....	*229.48
Lyon	1,120.00	1,120.00	.....	.....
O'Brien	1,600.00	1,600.00	.....	.....
Palo Alto	27,723.11	27,723.11	160.00	.....
Plymouth	3,842.60	3,842.60	.....	.....
Pocahontas	3,549.04	3,549.04	.....	.....
Sac	640.00	640.00	.....	.....
Sioux	1,280.00	1,280.00	.....	.....
Webster	3,249.72	3,249.72	.....	.....
Winnebago	2,429.75	2,429.75	.....	.....
Woodbury	10,103.46	10,103.46	.....	.....
Worth	196.56	196.56	.....	.....
Wright	4,645.45	4,645.45	.....	.....
Total	204,222.99	203,993.51	336.02	* 229.48

* The nw quarter of 30-97-28 and the s half of ne of 29-95-30, containing 229.48 acres, were approved to the State under this grant. The said tracts were also patented to the State under the swamp land grant and disposed of by the State as swamp lands.

AGRICULTURAL COLLEGE GRANT—LANDS PATENTED.

TABLE No. 15.

Giving a description of the Agricultural College Grant lands patented during the year ending June 30, 1906, with name of patentee and date of patent.

Parts of Section	Section	Town.	Range	Acres	Name of Patentee	Date of Patent
IDA COUNTY.		N	W			
nw of se and s½ of se	4	86	41	120.00	James Warnock	Aug. 28,1905
KOSSUTH COUNTY.						
nw of nw	4	93	27	56.02	Dietrich Marty	July 18,1905
PALO ALTO COUNTY.						
se	5	96	31	160.00	Ole L. Govig	Dec. 5,1905
Total	....	....	....	336.02		

AGRICULTURAL COLLEGE LANDS — UNPATENTED.

TABLE No. 16.

Giving herewith a descriptive list of the Agricultural College lands remaining unpatented at the close of the year ending June 30, 1906.

Parts of Section.	Section	Town.	Range	Acres	County
* Unleased—nw quarter	30	97	28	149.48	Kossuth
* Unleased—s half of ne	29	95	30	80.00	Kossuth

* In conflict with swamp title.

The northwest fractional quarter of section 30, township 97 north, of range 28 west, containing 149.48 acres, and the south half of the northeast quarter of section 29, township 95 north, of range 30 west, containing 80.00 acres, were selected for the State of Iowa by the duly authorized agent of the State, in pursuance of the act of Congress, approved July 2, 1862, entitled: "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture," etc., the said tract being subject to be selected for said purpose and found free from conflict. The selections were approved by the Secretary of the Interior, December 13, 1864.

On November 6, 1865, the United States patented the first described tract to the State of Iowa, under the swamp land indemnity act of March 2, 1855, and the State did, on the 22d day of November, 1865, patent the same to Mahaska county, in pursuance of the said act of March 2, 1855.

On March 28, 1867, the United States patented the south half of the northeast quarter of 29-95-30 to the State of Iowa under the swamp land act of September 28, 1850, and the State did, on the 17th day of May, 1867, patent the same to Kossuth county.

THE SWAMP LANDS.

The swamp lands consist of lands which have been acquired by the State under the act of Congress, approved September 28, 1850, known as the "Swamp Land Grant," and the acts of Congress, approved March 2, 1855, and March 3, 1857, acts amendatory of and supplemental to the act making the grant.

Since the date of the grant the State has selected about 4,572,816.27 acres of swamp lands. The department of the interior has held that a large amount of the lands embraced in these selections was not of the character defined and granted by the act of 1850. The State has acquired 871,599.49 acres of swamp lands in place, and 321,976.98 acres of indemnity swamp lands; and has received cash indemnity for about 471,035.94 acres. The State has received in lands and cash only about 1,664,612.41 acres out of the 4,572,816.27 acres selected.

The following statement shows the status of the swamp land grant accounted to the State by the general Government.

1. Total quantity of swamp lands in place and swamp land cash and land indemnity in Iowa, selected, approved and patented, from September 28, 1850, to June 30, 1906:

Selected	4,572,816.27 acres
Approved—Lands in place	941,921.91 acres
Patented—Lands in place	871,599.49 acres
Approved—Cash indemnity ($587,431.71) on basis of	471,035.94 acres
Approved—Land indemnity	341,632.97 acres
Patented—Indemnity lands	321,976.98 acres

2. Total quantity of swamp land selections rejected from July 1, 1905, to June 30, 1906:

Number of acres 131,800.00

3. Total quantity of swamp land selections remaining unadjusted on June 30, 1906:

Swamp lands in place—claims	(not compiled)
Swamp lands indemnity claims	487,605.77

SWAMP LANDS PATENTED.

During the year ending June 30, 1906, 439.56 acres of swamp lands in place have been patented to the State, all of which have been in turn patented by the State to the counties entitled thereto. The following is a descriptive list of the lands so patented:

TABLE No. 17.

Descriptive list of swamp lands patented to the State by the United States and patented by the State to the counties entitled thereto, during the annual period ending June 30, 1906:

Parts of Section	Section	Town.	Range	Acres	County	Date of U. S. Patent	Date of State Patent
		N	W				
ne of sw	22	89	33	40.00	Calhoun	Nov. 10, 1905	Nov. 21, 1905
e half of se	15	87	22	80.00	Hardin	May 16, 1906	June 5, 1906
se of se	26	94	29	40.00	Kossuth	May 16, 1906	June 5, 1906
ne of ne	1	96	29	35.51	Kossuth	May 16, 1906	June 5, 1906
e half of se	27	85	19	80.00	Marshall	Nov. 23, 1905	Dec. 4, 1905
sw	6	84	44	164.05	Monona	Nov. 23, 1905	Dec. 4, 1905
Total	....	....	....	439.56			

LANDS ON WHICH INDEMNITY CLAIM IS HELD FOR REJECTION.

TABLE No. 18.

The following is a list of lands claimed as swamp and overflowed in the several counties therein named, upon which the claims for indemnity, under acts of congress of March 2, 1855, and March 3, 1857, are rejected, or held for rejection by the commissioner of the general land office. The list is copied from notices received from the commissioner during the last year; the quantities were not carried out in the notices.

Parts of Section	Section	Town.	Range
BENTON COUNTY, DECISION OF JANUARY 17, 1906.		N	W
lot 2	31	86	10
nw of sw	23	86	11
BUTLER COUNTY, DECISION OF AUGUST 31, 1905.			
ne of sw	2	90	15
n half of ne, n half of nw, sw of nw, nw of sw, n half of se and se of se	5	90	15
n half of ne, nw of nw, s half of nw and ne of se	6	90	15
ne of sw	7	90	15
sw of ne, ne of sw, s half of sw and n half of se	8	90	15
nw of nw and nw of se	9	90	15
se of ne, sw of sw, n half of se, and sw of se	10	90	15
sw of ne, s half of nw, ne of sw and s half of sw	11	90	15
sw of ne	12	90	15
sw of ne and nw of sw	14	90	15
ne of sw	15	90	15
n half of nw, nw of sw and se of sw	17	90	15
ne of ne, se of nw and w half of se	18	90	15
ne of nw and sw of sw	19	90	15
se of se	20	90	15
s half of ne and nw of nw	24	90	15
se of sw, ne of se and s half of se	25	90	15
sw of sw and se of sw	27	90	15
w half of nw, n half of sw and sw of sw	28	90	15
sw of nw, se of ne, sw of sw, and sw of se	29	90	15
se of nw	30	90	15
sw of nw and ne of se	31	90	15
nw of ne, se of ne, and w half of nw	32	90	15
ne of ne and nw of sw	33	90	15
s half of ne and se of nw, ne of sw and nw of se	34	90	15
n half of nw, e half of sw and w half of se	35	90	15
sw of sw	36	90	15
nw of nw	2	91	15
ne of ne, sw of ne and se of nw	9	91	15
w half of nw and e half of se	11	91	15
sw of nw and se of se	12	91	15
nw of ne and nw of nw	13	91	15
ne of nw and s half of nw	19	91	15
sw of sw	20	91	15
w half of sw and w half of se	21	91	15
sw of nw	22	91	15
ne of nw	28	91	15
sw of se	29	91	15
sw of ne and ne of nw	30	91	15
se of se and nw of nw	34	91	15
w half of ne, e half of nw, e half of sw and w half of se	1	92	15
se of sw and n half of se	13	92	15

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
BUTLER COUNTY—*Continued.*		N	W
nw of se	20	92	15
e half of ne	25	92	15
e half of nw	26	92	15
n half of sw, sw of sw, and e half of se	27	92	15
sw of ne	28	92	15
se of se	29	92	15
nw of nw, e half of se and w half of sw	32	92	15
se of sw	1	93	15
ne of ne	2	93	15
nw of nw	4	93	15
se of se	5	93	15
se of sw	12	93	15
se of ne, ne of nw and ne of sw	13	93	15
sw of nw and nw of sw	20	93	15
nw of sw	25	93	15
sw of sw	26	93	15
sw of se	29	93	15
n half of ne and se of sw	30	93	15
se of nw and s half of se	31	93	15
se of sw	32	93	15
ne of ne	36	93	15
n half of ne, sw of ne and nw	2	90	16
s half of ne and ne of nw	3	90	16
sw of ne	20	90	16
s half of nw, ne of se and s half of se	21	90	16
w half of sw and e half of se	25	90	16
se of nw, nw of sw and s half of se	26	90	16
s half of ne and sw of nw	27	90	16
n half of ne	28	90	16
nw of nw	30	90	16
n half of sw and sw of sw	32	90	16
w half of se	33	90	16
n half of nw	36	90	16
nw of nw	19	91	16
n half of nw	21	91	16
se	27	91	16
ne, w half and w half of se	28	91	16
n half, ne of sw and n half of se	29	91	16
nw of ne and sw of sw	30	91	16
nw of ne, s half of ne and s half of nw	33	91	16
se of ne, sw of nw, n half of sw and n half of se	34	91	16
se of ne and ne of sw	35	91	16
n half of se	36	91	16
nw of sw	13	92	16
nw of sw	2	93	16
e half of ne and e half of se	14	93	16
se of ne	19	93	16
sw of se	27	93	16
sw of ne	28	93	16
sw of ne	29	93	16
nw of se	36	93	16
s half of nw and ne of sw	4	90	17
se of ne	13	90	17
nw of ne and se of ne	14	90	17
sw of sw	17	90	17
s half of sw and s half of se	19	90	17
s half of ne, n half of sw and n half of se	21	90	17
ne, ne of nw, s half of nw, n half of sw and n half of se	22	90	17
n half of nw, se of nw, n half of sw, ne of se and s half of se	23	90	17
sw of sw	24	90	17
se of ne, w half of nw and sw of se	25	90	17
e half of ne	26	90	17
ne, e half of sw, n half of se, and sw of se	35	90	17
ne of nw and nw of sw	36	90	17
w half of nw and w half of sw	7	91	17
s half of nw and n half of se	8	91	17
sw	15	91	17
nw of ne, s half of ne and n half of nw	17	91	17
w half of nw, sw of nw and w half of sw	18	91	17
nw of ne, s half of ne, n half of nw and se of nw	22	91	17
n half of sw and n half of se	23	91	17
sw of se	24	91	17
e half of ne and sw of sw	25	91	17

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
BUTLER COUNTY—*Continued.*		N	W
ne of se	27	91	17
w fr half of nw	30	91	17
sw of sw	31	91	17
n half of sw and sw of sw	1	92	17
s half of ne and ne of nw	2	92	17
s half of nw and s half of sw	6	92	17
nw of sw and s half of se	9	92	17
nw of sw, se of sw and sw of se	10	92	17
sw of nw and w half of se	13	92	17
se of nw	14	92	17
ne of ne	24	93	17
se of sw and s half of se	9	90	18
sw of sw and sw of se	10	90	18
se of sw and w half of se	14	90	18
ne of sw	15	90	18
se of ne, se of sw and w half of se	22	90	18
e half of sw, n half of se, and sw of se	23	90	18
e half of sw and sw of se	24	90	18
nw of ne and e half of nw	25	90	18
e half of nw and sw of nw	27	90	18
s half of nw and sw	28	90	18
nw of ne, ne of nw and s half of nw	32	90	18
ne of se	12	91	18
n half of sw and n half of se	13	91	18
nw of se	14	91	18
sw of ne	17	91	18
n half of ne, se of ne and n half of nw	18	91	18
sw of se	18	92	18
se of sw	25	92	18
sw of se	27	92	18
s half of se	28	92	18
nw of ne, ne of nw, ne of sw, and nw of se	30	92	18
nw of ne	32	92	18
se of nw	5	90	15
se	7	90	15
sw of se	8	90	15
se of ne and ne of nw	9	90	15
sw of ne and sw of nw	10	90	15
se of ne	11	90	15
ne of ne and sw of nw	12	90	15
s half of ne and s half of nw	13	90	15
ne of se	15	90	15
n half of ne and se of ne	17	90	15
e half of ne	19	90	15
sw of sw	21	90	15
e half of ne	23	90	15
nw of ne	24	90	15
sw of ne and sw of nw	30	90	15
ne of ne and sw of ne	31	90	15
ne of nw	34	90	15
sw of nw, se of nw, nw of sw and nw of se	2	91	15
w half of nw	9	91	15
se of ne	11	91	15
w half of sw	12	91	15
sw of ne	13	91	15
nw of nw	14	91	15
se of ne and ne of se	21	91	15
w half of sw	28	91	15
ne, and s half of nw	19	92	15
se of nw	20	92	15
se of ne	21	92	15
se of sw and sw of se	27	92	15
n half of ne, se of ne and nw	28	92	15
sw of se and se of sw	29	92	15
n half of ne	33	92	15
w half of nw	35	92	15
nw of ne	3	93	15
sw of sw	5	93	15
ne of nw	6	93	15
se of se	7	93	15
sw of ne, ne of nw, ne of se and sw of sw	8	93	15
nw of nw	9	93	15
se of ne and s half of se	10	93	15

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
BUTLER COUNTY—*Continued.*		N	W
nw of sw	14	93	15
nw of ne	15	93	15
e half of nw and se of sw	17	93	15
ne of ne	22	93	15
sw of sw	23	93	15
nw of nw and sw of se	24	93	15
sw of ne	26	93	15
se of se	27	93	15
se of nw	30	93	15
se of sw	33	93	15
s half of nw	1	90	16
se of ne	2	90	16
s half of sw	19	90	16
nw of se	20	90	16
nw of se	21	90	16
sw of sw	23	90	16
ne of sw and nw of se	25	90	16
nw of se	26	90	16
se of nw	27	90	16
se of ne	28	90	16
nw of sw	29	90	16
ne of nw	30	90	16
e half of ne	30	91	16
sw of ne, and se of nw	31	91	16
sw of ne, and se of nw	34	91	16
sw of nw	35	91	16
s half of nw	36	91	16
se of sw	2	93	16
sw of ne, nw of se and se of se	11	93	16
nw of se	18	93	16
sw of ne, s half of nw, and nw of se	20	93	16
nw of sw	27	93	16
sw of ne	36	93	16
w half of sw and se of sw	3	90	17
n half of se	4	90	17
s half of ne and se of nw	5	90	17
w half of ne, se of ne, ne of nw and ne of se	10	90	17
nw of sw and se of sw	11	90	17
sw of ne, s half of nw and nw of nw	13	90	17
ne of nw and w half of sw	14	90	17
s half of ne, w half of nw, se of nw and se	15	90	17
nw of sw and se of sw	17	90	17
n half of sw, sw of sw and n half of se	20	90	17
nw	21	90	17
ne	23	90	17
nw of nw	24	90	17
sw and n half of se	25	90	17
e half of se	26	90	17
se	34	90	17
s half of nw and w half of sw	35	90	17
w half of nw, se of nw and sw	6	91	17
ne, e half of nw, se of sw and sw of se	7	91	17
sw of sw	9	91	17
sw of se	15	91	17
s half of nw, sw and se	17	91	17
ne, e half of nw, e half of sw and se	18	91	17
n half of ne	19	91	17
ne and nw	20	91	17
ne, nw, n half of sw and n half of se	21	91	17
e half of sw, sw of sw and se	22	91	17
e half of ne, nw of nw, s half of sw and s half of se	23	91	17
sw of nw and s half of sw	24	91	17
w half of ne, nw, n half of sw, se of sw and se	25	91	17
ne and nw	26	91	17
n half of ne and ne of nw	27	91	17
n half of ne	36	91	17
sw of ne	3	93	17
se of nw	5	93	17
s half of ne and e half of se	6	93	17
ne of sw	9	93	17
s half of ne and sw of nw	14	93	17
sw frl	18	93	17
s half of ne, se of nw, e half of sw, n half of se and sw of se	19	93	17

TABLE No. 18—CONTINUED

Parts of Section	Section	Town.	Range
BUTLER COUNTY—*Continued.*		N	W
s half of ne and n half of nw	20	93	17
ne of sw and se	21	93	17
s half of nw	24	93	17
w half of sw and se of sw	3	90	18
ne of se	4	90	18
e half of sw, sw of sw and sw of se	7	90	18
w half of ne, e half of nw, e half of sw and nw of se	10	90	18
ne of ne, s half of nw, w half of se and e half of se	15	90	18
s half of ne, s half of nw, n half of se, sw of se and s half of sw	17	90	18
e half of ne, sw of ne, e half of nw, e half of sw, sw of sw and s half of se	18	90	18
e half of ne, w half of nw and ne of se	19	90	18
n half of nw, sw of nw and w half of sw	20	90	18
se of se	22	90	18
nw of ne, se of nw, w half of sw and se of se	23	90	18
w half of sw, n half of se and se of se	24	90	18
e half of sw	25	90	18
nw of sw	27	90	18
e half of ne, sw of ne and w half of se	28	90	18
e half of se, sw of se and se of sw	29	90	18
s half of ne, and se of nw	31	90	18
ne of ne	32	90	18
n half of nw	36	90	18
se of nw, ne of sw and se	2	91	18
n half of ne and ne of nw	3	91	18
n half of ne, se of ne and ne of nw	11	91	18
sw of ne, e half of nw and nw of se	12	91	18
se of ne	13	91	18
ne of se and s half of se	14	91	18
n half of ne, w half of nw and n half of sw	15	91	18
e half of ne and w half of nw	17	91	18
sw of ne	36	91	18
nw of se and se of se	7	92	18
sw of se, and se of sw	10	92	18
nw of ne and ne of nw	15	92	18
se of se	18	92	18
nw of nw	20	92	18
ne of ne	27	92	18
s half of sw	28	92	18
sw of sw	29	92	18
sw of nw and nw of sw	30	92	18
ne of ne	32	92	18
sw of nw	33	92	18
w half of ne	34	92	18
s half of se	35	92	18
n half of nw, sw of nw, n half of sw, sw of sw and se	36	92	18
s half of sw and sw of se	2	93	18
s half of sw and sw of se	3	93	18
se of sw, and sw of se	4	93	18
se of nw and e half of se	5	93	18
se of ne	6	93	18
n half of ne	9	93	18
nw of nw	10	93	18
CALHOUN COUNTY, DECISION OF NOVEMBER 9, 1905.			
se of se	32	88	32
nw of ne	10	88	33
ne of se	34	88	33
e half of ne	28	89	33
nw of nw	36	89	33
CALHOUN COUNTY, DECISION OF FEBRUARY 21, 1906.			
se of se	4	86	31
sw of sw and nw of nw	10	86	31
nw of nw, w half of sw, e half of nw and e half of ne	20	86	31
ne of se and se of ne	30	86	31
se of se and sw of nw	32	86	31
sw of sw, and s half of se	2	87	31
se of se	4	87	31
ne of ne	8	87	31
sw of ne and nw of se	10	87	31
ne of nw	14	87	31

TABLE No. 16—CONTINUED.

Parts of Section	Section	Town.	Range
CALHOUN COUNTY—*Continued.*		N	W
se of se	20	88	31
n half of se and sw of se	36	88	31
sw of se, sw of sw and e half of sw	12	86	32
e half of nw and nw of ne	18	86	32
ne of nw and se of se	12	87	32
e half of ne, nw of se and se of sw	14	87	32
e half of ne	22	87	32
se of se	26	87	32
n half of ne, e half of nw and nw of nw	32	87	32
se of se	34	87	32
lot 5	6	88	32
nw of ne, se of nw and w half of sw	8	88	32
se of se	10	88	32
se of ne and ne of se	12	88	32
e of nw	20	88	32
nw of nw and se of sw	22	88	32
sw of sw, nw of se and lot 2	32	88	32
ne of se and nw of sw	2	87	33
s half of ne	6	87	33
sw of ne, ne of ne and ne of se	8	87	33
e half of ne, ne of se, nw of ne, nw of sw and se of sw	10	87	33
sw of sw	4	88	33
lot 8, n half of se, sw of se, ne of sw	6	88	33
s half of ne	8	88	33
e half of nw, sw of se, sw of ne and e half of se	10	88	33
se of sw	12	88	33
sw of sw	14	88	33
ne of se and sw of se	20	88	33
ne of se, and sw of sw	26	88	33
se of se	28	88	33
se of se	32	88	33
nw of nw and w half of ne	34	88	33
ne of se, sw of se and w half of sw	28	89	33
e half of ne and nw of ne	30	89	33
sw of se, s half of sw, nw of se, s half of nw, ne of nw and n half of ne	32	89	33
sw of nw	34	89	33
ne of nw, s half of ne and e half of se	36	89	33
se of nw	2	87	34
se of ne	4	87	34
se of ne and se of sw	14	88	34
CARROLL COUNTY, DECISION OF FEBRUARY 27, 1906.			
w half of nw	2	83	33
nw of se	21	85	33
CERRO GORDO COUNTY, DECISION OF OCTOBER 26, 1905.			
ne of se	30	95	21
CERRO GORDO COUNTY, DECISION OF SEPTEMBER 22, 1905.			
ne of sw	30	96	19
se of se	10	95	21
sw of sw	17	95	21
se of se	12	97	21
se of sw	27	94	22
ne of se	1	95	22
nw of se	2	95	22
ne of ne	6	95	22
ne of sw	12	95	22
sw of sw	23	95	22
ne of sw	30	95	22
nw of ne	34	95	22
sw of ne	36	95	22
se of se	11	97	22
ne of ne	22	97	22
sw of sw	31	97	22
nw of sw	35	97	22

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
CHEROKEE COUNTY, DECISION OF SEPTEMBER 22, 1905.		N	W
se of se	4	90	39
ne of ne and sw of ne	4	91	40
sw of sw	13	92	40
se of se	23	92	40
w half of nw and w half of sw	24	92	40
nw of nw	25	92	40
se of sw	20	90	41
sw of se	20	90	41
ne of sw	12	93	41
CHEROKEE COUNTY, DECISION OF FEBRUARY 12, 1906.			
nw of sw and s half of sw	4	90	39
ne of ne, s half of ne, w half of se and se of sw	8	90	39
ne of ne	20	90	39
w half of sw	2	93	39
se of se	6	93	39
ne, ne of nw, n half of se and s half of se	8	93	39
w half of ne, e half of ne and nw	10	93	39
se of sw, sw of se, ne of se and se of ne	20	93	39
se of ne	30	93	39
nw of nw	6	90	40
ne of se	22	90	40
s half of ne	32	91	40
ne of nw, n half of ne, and se of ne	23	92	40
ne of ne, e half of sw and sw of sw	26	92	40
w half of nw	35	92	40
ne of ne	36	93	40
ne of se and sw of se	2	90	41
w half of sw, ne of sw, se of se and n half of se	10	90	41
sw of sw, s half of ne, n half of sw and n half of se	20	90	41
ne of ne, s half of ne, sw of se and n half of se	30	90	41
nw of nw, se of nw and n half of se	2	93	41
w half of nw, sw of ne, se of sw and w half of sw	12	93	41
CLAY COUNTY, DECISION OF FEBRUARY 13, 1906.			
sw of nw and sw of ne	2	94	35
se of ne	5	94	35
sw of se	11	94	35
e half of se and w half of sw	29	94	35
w half of sw	32	94	35
nw of nw	3	95	35
se of se	6	95	35
n half of ne and se of ne	8	95	35
nw of sw	25	95	35
nw of se and n half of sw	15	96	36
se of ne and n half of se	17	96	36
se	18	96	36
e half of ne	22	96	36
w half of sw and se of sw	35	96	36
s half of nw, nw of sw and nw of se	30	94	38
w half of ne and e half of se	32	94	38
n half of sw, n half of se and sw of ne	34	94	38
DAVIS COUNTY, DECISION OF JANUARY 24, 1906.			
se of nw	10	67	12
se of ne	15	67	12
se of nw	17	67	12
sw of ne	25	68	12
se of nw, sw of ne and nw of nw	26	68	12
se of sw	18	69	12
se of ne	20	69	12
se of se	36	69	12
s half of ne	28	70	12
se of se	1	67	13
nw of nw	12	68	13
se of se	23	68	13
se of nw	25	68	13
w half of se	1	69	13
sw of nw	27	69	13
sw of nw	8	70	13

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
DAVIS COUNTY—*Continued.*		N	W
se of nw	7	67	14
sw of nw	8	67	14
nw of sw	9	67	14
nw of ne	24	68	14
se of ne	11	70	14
n half of ne	26	69	15
nw of se	5	70	15
DELAWARE COUNTY, DECISION OF JANUARY 25, 1906.			
ne of se	20	87	3
sw of ne	21	87	3
sw of sw	11	88	3
se of sw	21	88	3
ne of se and se of ne	35	88	3
nw of ne	5	88	4
sw of nw	3	87	5
w half of se	17	88	5
nw fr of sw	6	90	5
nw of se	33	87	6
se of sw	31	89	6
DICKINSON COUNTY, DECISION OF SEPTEMBER 22, 1905.			
se of sw	8	99	36
GREENE COUNTY, DECISION OF FEBRUARY 10, 1906.			
nw of ne	35	83	29
ne of nw, n half of ne, sw of ne and nw of se	20	85	29
nw of ne	22	85	29
se of se	28	82	30
nw of ne	2	85	30
se of sw	6	85	30
sw of se	8	85	30
ne of nw	12	85	30
se of se	18	85	30
se of sw	24	85	30
w half of se	22	82	31
ne of sw, s half of nw, and se of sw	8	85	31
sw of nw	12	85	31
se of se	28	85	31
e half of ne and sw of ne	4	82	32
e half of nw	35	82	32
w half of nw, se of sw, w half of sw	28	83	32
nw of ne	30	83	32
GRUNDY COUNTY, DECISION OF FEBRUARY 27, 1906.			
sw of ne	22	87	15
HANCOCK COUNTY, DECISION OF NOVEMBER 16, 1905.			
sw of ne	3	94	25
se of se	5	94	25
se of sw	6	94	25
sw of nw	9	94	25
se of se	19	94	25
se of ne	20	94	25
se of ne and nw of nw	21	94	25
w half of nw	22	94	25
sw of sw	24	94	25
se of ne	25	94	25
nw of se	26	94	25
n fr half of nw	30	94	25
sw of se	31	94	25
nw of nw, se of sw, nw of se and nw of se	33	94	25
ne of sw	35	94	25
nw fr of ne	1	95	25
w fr half of nw and se of se	2	95	25
nw of sw	3	95	25
nw of ne and se of ne	7	95	25
sw of nw and ne of sw	8	95	25

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
HANCOCK COUNTY—*Continued.*		N	W
sw of nw, nw of sw and se of sw	10	95	25
sw of ne, nw of sw and w half of se	12	95	25
ne of sw	17	95	25
sw of ne, nw, n fr half of sw, sw fr of sw, nw of se and se of se	19	95	25
e half of nw and e half of sw	20	95	25
nw of sw and sw of se	21	95	25
sw of nw	23	95	25
ne of nw	24	95	25
sw of ne	27	95	25
nw of nw	29	95	25
ne, s fr half of nw, se of sw and e half of se	30	95	25
se of nw	31	95	25
e half of se	1	96	25
se of ne	5	96	25
nw of nw, se of sw and ne of se	11	96	25
lot 1 and sw of sw	13	96	25
sw of sw	15	96	25
e half of ne	18	96	25
nw of nw, s half of nw, sw of sw and w half of se	22	96	25
w half of sw, and se of se	26	96	25
sw of ne	27	96	25
se of ne	29	96	25
ne of sw	34	96	25
n half of se, se of se and sw of ne	35	96	25
w half of se	36	96	25
nw of sw	3	97	25
ne of ne	8	97	25
se of ne and se of se	19	97	25
sw of ne, and s half of nw	20	97	25
se of sw	26	97	25
nw of ne	33	97	25
nw of nw and w half of sw	35	97	25
ne of ne	36	97	25
ne fr of ne and nw fr of nw	3	94	26
ne of se	4	94	26
nw fr of nw	6	94	26
sw fr of nw	7	94	26
sw of se	15	94	26
w half of ne and ne of sw	18	94	26
sw fr of sw	19	94	26
nw of nw	20	94	26
ne of se and s half of se	21	94	26
nw of sw	22	94	26
sw of se	27	94	26
ne of nw	28	94	26
nw of se	29	94	26
ne of sw, nw of se and se of se	33	94	26
e half of sw	34	94	26
nw fr of ne, n fr half of nw, sw of nw, w half of sw, and se of sw	3	95	26
ne fr of ne, ne of sw, s half of sw, ne of se, and s half of se	4	95	26
se of sw and se	5	95	26
w half of ne and sw of nw	8	95	26
n half of ne, nw, and ne of sw	9	95	26
w half of nw, nw of sw and ne of se	10	95	26
sw fr of nw, ne of sw, s fr half of sw, and w half of se	18	95	26
se of sw	19	95	26
sw of ne and nw of se	22	95	26
s half of ne, se of nw, n half of sw, se of sw and se	24	95	26
ne, ne of nw, se of sw, and w half of se	25	96	26
ne of sw, s half of sw, and nw of se	27	95	26
se of sw	28	95	26
nw of sw	29	95	26
ne of ne and ne of nw	33	95	26
nw of ne and nw of nw	34	95	26
ne of nw	36	95	26
sw of nw and nw of sw	1	96	26
ne fr of ne	6	96	26
nw of se	7	96	26
se of se	10	96	26
s fr half of sw and ne of se	19	96	26
nw of nw and ne of sw	21	96	26
se of ne and n half of se	23	96	26
n half of se and sw of se	24	96	26

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
HANCOCK COUNTY—*Continued.*		N	W
nw of ne, s half of ne, ne of nw and se of sw	26	96	26
se of se	27	96	26
e half of ne and sw fr of nw	30	96	26
e half of ne, ne of sw, s half of sw and ne of se	34	96	26
se of ne, n half of nw, sw of nw and ne of se	35	96	26
nw of ne and n half of nw	36	96	26
se of ne	3	97	26
ne of se	4	97	26
n fr half of nw	5	97	26
ne fr of ne, sw of ne, and nw fr of sw	6	97	26
se of sw and nw of se	7	97	26
se of ne and nw of nw	8	97	26
ne of nw	14	97	26
se of nw and sw of sw	17	97	26
sw of ne	21	97	26
sw of se	25	97	26
s half of se	29	97	26
se of ne, se of nw, ne of sw, and nw of se	31	97	26
se of ne, ne of se	32	97	26
ne of nw and sw of nw	33	97	26
nw of sw	36	97	26
sw of sw	9	95	23
nw of nw	17	95	23
se of se	5	96	23
ne fr of nw	6	96	23
sw of sw	15	96	23
nw fr of nw and ne of sw	4	94	24
nw of se	7	94	24
ne of sw	9	94	24
sw of ne and nw of se	18	94	24
n half of nw and sw of nw	21	94	24
ne of sw	26	94	24
lots 1 and 3, and e half of sw	30	94	24
e half of ne, ne of nw, se of nw and sw of ne	32	94	24
ne of ne	35	94	24
nw fr of ne	1	95	24
sw of ne and se of nw	3	95	24
ne fr of ne and sw of se	5	95	24
ne fr of nw	6	95	24
nw of nw	27	95	24
se of sw and ne of se	36	95	24
n fr half of nw	1	96	24
sw of sw	4	96	24
nw and n half of sw	9	96	24
ne and w half of se	10	96	24
w half of se	31	96	24
se of sw	2	97	24
n fr half of nw	4	97	24
se of se	8	97	24
n half of ne, se of ne and s half of nw	10	97	24
s half of ne, nw of ne, n half of nw, se of nw, n half of sw, and sw of sw	11	97	24
nw of sw	13	97	24
ne of ne, s half of ne, nw, ne of sw, s half of sw, n half of se and sw of se	20	97	24
sw of ne and ne of nw	24	97	24
se of sw	27	97	24
ne of nw and nw of se	28	97	24
nw of sw	33	97	24
ne of nw and sw of sw	34	97	24
sw of nw and ne of sw	35	97	24
HANCOCK COUNTY, DECISION OF APRIL 21, 1906.			
ne of ne	34	97	23
se of se	2	94	24
e half of se	3	94	24
nw of sw	4	94	24
n fr half of ne	6	94	24
se of ne and ne fr of nw and ne of se	6	94	24
e half of nw	8	94	24
sw of sw	11	94	24
se of sw	11	94	24

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
HANCOCK COUNTY—*Continued.*		N	W
e half of se	17	94	24
ne of sw	18	94	24
se of sw	18	94	24
nw of nw and ne of ne	20	94	24
nw of ne and nw of sw	21	94	24
ne of ne, s half of ne, lot 1 and nw of sw	29	94	24
nw of se	30	94	24
nw of ne	31	94	24
nw of nw	32	94	24
ne of sw and se	32	94	24
nw fr of ne, s half of nw and ne of sw	2	95	24
nw fr of nw, ne of sw, nw of se and se of se	3	95	24
sw of ne, n fr half of nw, s fr half of nw, sw, and nw of se	4	95	24
sw of ne, se of nw, sw of sw and nw of se	5	95	24
e half of se	6	95	24
se of ne	7	95	24
se of sw	8	95	24
w half of ne, ne of ne, s half of nw, sw and nw of se	9	95	24
sw of ne, se of nw, ne of sw and nw of se	10	95	24
se of ne and ne of se	11	95	24
nw of nw, w half of sw and se of se	17	95	24
w fr half of sw	18	95	24
nw fr of nw and e half of sw and nw fr of sw	19	95	24
sw of sw	22	95	24
se of sw	23	95	24
sw of sw	25	95	24
sw of ne and nw of sw	26	95	24
ne of ne, w half of ne, ne of nw, w fr half of nw, se of nw, e half of sw and w half of se	30	95	24
ne, e half of nw, nw fr quarter of nw, ne of sw and w fr half of sw	31	95	24
se of sw, nw of se and s half of se	31	95	24
sw of sw	32	95	24
ne of sw, s half of sw and nw of se	33	95	24
se of ne and se of se	34	95	24
nw of nw and se of se	35	95	24
se of nw and n half of sw	1	96	24
n fr half of ne, sw of ne, w half of sw and ne of se	2	96	24
n fr half of ne, ne of sw, and s half of se	3	96	24
n half of sw, se of sw, ne of se and se of se	4	96	24
n fr half of nw, sw of ne, s half of nw, sw and w half of se	5	96	24
w half of se	6	96	24
nw of ne, s half of ne, e half of nw, e half of sw and w fr half of sw and se	7	96	24
sw of ne, sw of nw and nw of sw	8	96	24
sw of ne, nw of sw and se of sw	11	96	24
se of sw and se of se	13	96	24
ne of nw and sw	14	96	24
sw of ne, se of nw, ne of sw, s half of sw and w half of se	15	96	24
se of ne and s half of nw	17	96	24
nw of ne and lots 3 and 4	18	96	24
ne of nw, s half of nw, n half of sw and sw of sw	22	96	24
w half	23	96	24
e half of ne, ne of nw, nw of sw, ne of se and s half of se	24	96	24
nw of ne and nw of sw	25	96	24
e half of nw and nw of sw	26	96	24
sw of ne and se of se	27	96	24
ne of ne, se of sw and nw of se	28	96	24
se of ne	29	96	24
e half of se	32	96	24
w half of ne, e half of nw, sw and w half of se	33	96	24
nw of ne, s half of ne, ne of nw and s half of sw	34	96	24
se of se	35	96	24
sw of ne	1	97	24
sw of ne and s half of nw	5	97	24
sw of sw	8	97	24
se of ne and ne of se	9	97	24
se of sw, ne of se and s half of se	10	97	24
n half of se and se of se	11	97	24
nw of sw and ne of nw	12	97	24
se of ne	13	97	24
nw, n half of sw and ne of se	14	97	24
n half of ne and ne of nw	15	97	24
e half of ne, nw of nw, ne of se and s half of se	17	97	24

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
HANCOCK COUNTY—*Continued.*		N	W
n half of ne, se of ne, w fr half of nw, se of nw, ne of sw and se	18	97	24
ne of ne, w fr half of nw, sw fr and se	19	97	24
n half of nw, sw of nw, se of nw and nw of sw	21	97	24
nw of se and se of se	24	97	24
e half of ne and ne of se	25	97	24
nw of ne, sw of ne and ne of sw	26	97	24
nw of sw	27	97	24
sw of ne, nw of nw, s half of nw, sw, and w half of se	29	97	24
ne, ne of nw and e half of se	30	97	24
w fr half of nw and w fr half of sw	31	97	24
w half of ne, nw, s half of sw and nw of se	32	97	24
sw of se	35	97	24
ne of ne, n half of nw and n half of se	36	97	24
sw of sw and s half of se	15	94	25
nw of ne, se of ne and ne of nw	23	94	25
ne fr of nw, nw of sw and s half of sw	1	95	25
ne fr of ne, nw of sw, ne of se and sw of se	2	95	25
se of ne	4	95	25
se of se	11	95	25
ne of nw, s half of nw, ne of sw and s half of sw	12	95	25
nw of ne, s half of ne, nw and s half	13	95	25
ne of ne, se of ne and ne of se	14	95	25
sw of ne	17	95	25
n half of ne, se of ne and ne of se	24	95	25
n fr half of ne, sw of ne, se of ne, n fr half of nw, s half of nw, sw and w half of se	1	96	25
n fr half of ne, sw of ne, se of ne, s half of nw, ne of sw, w half of sw, se of sw and se	2	96	25
ne fr, n fr half of nw, n half of se and se of se	3	96	25
nw of sw, sw of sw and se of sw	4	96	25
w half of sw	5	96	25
se of se	7	96	25
s half of ne and ne of nw	8	96	25
nw of nw, se of nw, ne of sw, sw of sw, se of sw and se	8	96	25
n half of nw and s half of sw	9	96	25
e half of ne and s half of se	11	96	25
nw, ne of sw, s half of sw and ne of se	12	96	25
w half of nw and nw of sw	13	96	25
n half of ne, sw of ne, se of ne, ne of se, nw of se and se of se	14	96	25
ne, e half of nw, w half of nw and ne of sw	17	96	25
w half of sw, se of sw and se	17	96	25
n half of ne, se of ne and ne of nw	20	96	25
n half, n half of sw, se of sw and se	21	96	25
n half of sw and se of sw	22	96	25
ne of ne, sw of se and se of ne	23	96	25
nw of nw and w half of sw	24	96	25
ne of ne, nw of nw, nw of sw and s half of sw	25	96	25
n half of ne, se of ne, nw, n half of sw, se of sw, ne of se, w half of se and se of se	27	96	25
e half of ne	28	96	25
ne, e half of nw and n half of se	34	96	25
ne of ne, se of ne and w half of nw	35	96	25
n half of nw, sw of nw, se of nw, sw and w half of se	36	96	25
n fr half of nw, n half of sw, sw of sw and nw of se	1	97	25
nw of se and s half of se	2	97	25
ne of ne, se of nw and ne of se	11	97	25
e half of ne and ne of nw	12	97	25
se of ne	13	97	25
nw of ne and ne of nw	14	97	25
sw of nw and n fr half of sw	19	97	25
se of sw and s half of se	23	97	25
e half of ne, nw of nw, sw of sw and e half of se	24	97	25
ne of ne, sw of ne, ne of nw, nw of nw, s half of nw, sw and se	25	97	25
ne, nw, n half of sw, sw of sw and se	26	97	25
sw of sw and se of se	28	97	25
nw of nw	29	97	25
sw of ne and sw of se	32	97	25
ne of nw	33	97	25
e half of se	34	97	25
ne of ne, w half of ne, se of ne, ne of nw, e half of sw and se	35	97	25
nw of ne, s half of ne, nw, sw and se	36	97	25
nw fr quarter of sw	7	96	26
nw of sw and se of se	17	96	26

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
		N	W
HANCOCK COUNTY—*Continued.*			
se of ne and sw of se	18	96	26
ne of ne	20	96	26
sw	24	96	26
nw of ne and sw of ne	25	96	26
ne of nw, nw of nw, s half of nw, nw of sw, se of sw, nw of se and sw of se	25	96	26
nw of sw and n half of se	26	96	26
se of ne	2	97	26
sw of ne and sw of nw	5	97	26
se of nw	6	97	26
ne of sw and sw of se	13	97	26
se of ne and ne of se	14	97	26
ne of ne	24	97	26
se of sw	28	97	26
n half of sw	33	97	26
HARDIN COUNTY, DECISION OF JANUARY 26, 1906.			
s half of sw	13	89	21
nw of se	22	89	21
ne of ne	24	89	21
nw of sw	27	89	21
HARDIN COUNTY, DECISION OF FEBRUARY 17, 1906.			
nw of se	24	87	20
nw of se	32	88	21
s half of ne	6	86	21
ne of ne	6	86	21
sw of se and se of sw	8	86	21
sw of sw	12	86	21
se	32	87	21
HOWARD COUNTY, DECISION OF JANUARY 27, 1906.			
se of ne	12	97	13
HUMBOLDT COUNTY, DECISION OF NOVEMBER 10, 1905.			
nw of ne	14	92	27
lots 4 and 6	4	92	28
se of se	10	92	27
w half of se and ne of se	18	92	27
sw of sw	22	92	27
w fr half of nw	30	92	27
ne of nw	36	92	28
lots 12, 13 and 14	8	93	28
nw of se and se of nw	22	92	27
s half of ne	26	92	28
lots 6 and 7	28	92	28
se of se, se of ne, sw of se and se of sw	32	92	27
lot 1	34	92	27
s half of nw	2	93	28
se of nw	12	93	28
lots 2 and 3, se of ne	6	92	30
lot 1	8	92	30
nw	14	92	30
se of se and ne of nw	18	92	30
HUMBOLDT COUNTY, DECISION OF APRIL 30, 1906.			
sw of nw and nw of sw	2	92	27
e half of se and se of ne	4	92	27
n half of nw and e half of se	10	92	27
nw of se and e half of nw	11	92	27
s half of sw, nw of sw and nw of nw	13	92	27
ne of ne, s half of ne, ne of se and ne of nw	14	92	27
s half of sw	15	92	27
se of ne and ne of se	18	92	27
ne of nw, se of sw and sw of se	20	92	27
lots 1 and 2	22	92	27
se of sw and sw of se	23	92	27
nw of ne, ne of nw, sw of se and se of sw	24	92	27

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
HUMBOLDT COUNTY—*Continued.*		N	W
ne of nw, nw of ne, w half of sw and sw of nw	25	92	27
se of sw, w half of ne and e half of nw	26	92	27
lots 1 and 2	32	92	27
lot 5	34	92	27
lot 7	4	92	28
se of se	8	92	28
w half of sw	10	92	28
ne of nw and sw of sw	18	92	28
se and s half of ne	20	92	28
w half of nw	22	92	28
sw of sw and w half of nw	28	92	28
w fr half of sw	30	92	28
nw of ne	36	92	28
lots 1, 2 and 3	5	93	28
sw of sw	4	93	28
ne of sw and se of sw	6	93	28
e half of ne	7	93	28
lots 5, 6, 7, 8, 9, 10, 11 and nw of ne	8	93	28
ne of sw and sw of nw	14	93	28
nw of ne	17	93	28
e half of ne, sw of ne, nw of se and w fr half of sw	18	93	28
lots 4, 5, 6 and nw of nw	20	93	28
lots 1, 2, 3 and 4	28	93	28
s half of se	30	93	28
w half of sw	32	93	28
sw of sw, sw of se and se of se	34	93	28
s half of se	34	91	29
sw of ne and se of nw	6	92	29
se of sw and sw of ne	18	92	29
n half	20	92	29
nw of nw, ne of nw and n half of ne	22	92	29
e half of se	24	92	29
w half of se	26	92	29
ne of sw and nw of se	28	92	29
w half of sw	32	92	29
lot 7	34	92	29
sw of sw	2	93	29
s half of se	4	93	29
n half of ne and ne of nw	10	93	29
ne of ne, se of ne and nw of se	12	93	29
sw of sw, sw of nw and ne of ne	22	93	29
sw of nw, nw of sw and ne of ne	24	93	29
ne of ne, sw of nw, se of sw and sw of se	26	93	29
n half of ne, nw of nw and ne of nw	36	93	29
sw of ne	2	92	30
sw of nw and sw of sw	4	92	30
lots 5, 6 and 7	6	92	30
lot 2	8	92	30
se of nw, w half of ne, nw of se and ne of sw	10	92	30
se of se	14	92	30
se of sw and ne of nw	18	92	30
nw of nw and sw of sw	20	92	30
nw of sw	32	92	30
nw of se, ne of se, w half of ne, se of ne, nw of nw and lot 5	6	93	30
e half of nw, n half of sw and se of sw	8	93	30
e half of se, e half of sw and sw of ne	18	93	30
w half of nw and sw of sw	20	93	30
se of se and w half of se	30	93	30
sw of sw and ne of ne	32	93	30
IDA COUNTY, DECISION OF FEBRUARY 14, 1906.			
ne of sw and n half of se	22	86	40
n half of se and se of sw	30	86	40
sw of nw and nw of sw	5	86	41
ne of ne and sw of ne	7	86	41
se of nw	34	87	41
sw of ne, se of nw, nw of se and e half of sw	6	89	41
JONES COUNTY, DECISION OF JANUARY 29, 1906.			
se of ne	35	86	4

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
KOSSUTH COUNTY, DECISION OF NOVEMBER 11, 1905.		N	W
nw fr of ne	1	94	27
nw fr of ne	2	94	27
ne fr of ne and se of se	3	94	27
nw fr of ne and e half of sw	5	94	27
nw of ne and w half of nw	8	94	27
se of nw	10	94	27
nw of ne	12	94	27
ne of nw	12	94	27
se of ne and e half of se	13	94	27
nw of nw	14	94	27
n half of ne	15	94	27
w half of ne, nw of nw and sw of sw	17	94	27
ne of ne, se of sw and s half of se	18	94	27
s fr half of sw and sw of se	19	94	27
s half of se	21	94	27
w half of se	24	94	27
sw of sw	26	94	27
se of se and nw of nw	27	94	27
n half of ne	28	94	27
w half of ne and w half of se	30	94	27
nw of ne, se of ne and se of se	31	94	27
sw of nw, ne of sw and sw of sw	32	94	27
sw of sw and se of se	33	94	27
e half of ne	34	94	27
w half of nw	35	94	27
sw of nw	5	99	27
e half of ne	7	99	27
n half of sw	9	99	27
sw of ne	12	99	27
nw of se	14	99	27
s half of sw	24	99	27
n half of nw	26	99	27
sw of nw	29	99	27
s half of se	30	99	27
nw	33	99	27
nw of nw	35	99	27
nw fr	7	100	27
w fr half of ne	10	100	27
sw of se	13	100	27
w half of nw	14	100	27
n half of ne, sw of ne and se of se	15	100	27
e half of sw and sw of se	17	100	27
ne of ne, nw of se and ne of se	18	100	27
w fr half of sw	19	100	27
se of se	21	100	27
ne of ne	22	100	27
nw of ne and ne of nw	24	100	27
w half of sw	25	100	27
ne of nw	28	100	27
ne of se and se of se	31	100	27
sw of ne and sw of sw	32	100	27
ne of se	34	100	27
sw of nw	35	100	27
se of sw	36	100	27
e half of sw	5	96	28
e fr half of ne	7	100	28
w fr half of nw	8	100	28
ne fr, nw of se and s half of se	9	100	28
s half of sw	11	100	28
w fr half of nw and w half of sw	12	100	28
e half of se	14	100	28
nw of nw and w half of sw	15	100	28
ne of ne and w fr half of nw	18	100	28
n half of ne and n half of nw	20	100	28
nw of nw	21	100	28
sw of ne and w half of se	22	100	28
e half of ne and n half of se	23	100	28
se of ne, se of nw and n half of se	24	100	28
ne of sw and sw of sw	25	100	28
w half of sw and se of se	26	100	28
e half of ne	27	100	28
s half of sw	29	100	28
se of sw	32	100	28

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
KOSSUTH COUNTY—*Continued.*		N	W
w fr half of nw, se of nw and w half of sw	35	100	28
e fr half of ne	11	100	29
sw of sw	12	100	29
w fr half of nw	18	100	29
nw of nw	21	100	29
sw of nw	26	100	29
sw of se	28	100	29
KOSSUTH COUNTY, DECISION OF MAY 2, 1906.			
nw fr of ne, sw of ne, se of nw, n half of sw and ne of se	1	99	27
se of nw, sw of sw and ne of se	2	99	27
sw of se	3	99	27
sw of ne	4	99	27
w half of sw	5	99	27
se of ne and e half of se	6	99	27
ne, w half of nw and s half	8	99	[illegible]
s half of ne, ne of nw, sw of nw and s half of se	9	99	27
ne of ne, ne of nw, sw of nw, s half of sw, sw of se and e half of se	10	99	27
nw of sw, s half of sw and s half of se	11	99	27
nw of nw, se of nw, ne of sw and s half of sw	12	99	27
ne of ne, s half of ne, w half of se and sw of nw	13	99	27
e half of se and se of nw	15	99	27
se of ne, nw of nw, sw of nw and ne of se	17	99	27
ne of ne, w fr half of nw and w fr half of sw	18	99	27
w half of ne, w fr half of nw, w fr half of sw, se of sw and w half of se	19	99	27
se of nw, ne of sw and w half of se	20	99	27
nw of ne and se of sw	21	99	27
ne and se of se	22	99	27
n half of nw and nw of sw	23	99	27
ne, nw of nw and w half of se	24	99	27
sw of sw	25	99	27
n half of ne, se of ne, ne of se and s half of se	26	99	27
se of ne and se of se	27	99	27
se of ne and nw of nw	28	99	27
n half of ne, sw, nw of se and s half of se	29	99	27
ne of ne	30	99	27
se of nw	31	99	27
n half of nw and sw of sw	32	99	27
s half of ne and n half of sw	33	99	27
se of ne, se of nw and sw of se	34	99	27
n half of ne and se of se	35	99	27
sw of ne, s half of nw, sw and nw of se	36	99	27
w half of se and se of se	7	100	27
nw of sw and s half of sw	8	100	27
s half of sw	13	100	27
se of se	14	100	27
nw of nw	17	100	27
se of ne and se of sw	19	100	27
se of sw	20	100	27
sw of sw	22	100	27
se of se	26	100	27
n half of ne	28	100	27
nw of ne, ne of nw and nw of nw	29	100	27
se of sw	4	94	28
sw of sw	5	95	28
lots 1, 3 and 4	30	95	28
lots 1, 2, 4, 5 and 7	31	95	28
ne of sw	15	96	28
n half of sw and sw of sw	17	96	28
s half of se	18	96	28
nw of ne and w fr half of sw	19	96	28
se of sw	17	97	28
se of se	20	97	28
nw of sw	21	97	28
e half of se	7	100	28
w half of sw	8	100	28
w half of nw	13	100	28
se of ne and ne of nw	14	100	28
w half of nw and sw	17	100	28

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
KOSSUTH COUNTY—*Continued.*		N	W
se of sw	19	100	28
e half of se and sw of se	21	100	28
nw	22	100	28
sw of se and se of se	30	100	28
ne of ne	31	100	28
sw of sw	32	100	28
n half of ne	35	100	28
s half of sw	36	100	28
lot 6	11	94	29
nw of sw	24	94	29
lot 5	36	94	29
lots 1, 2 and 7	2	95	29
lot 2 and ne of ne	11	95	29
lots 7 and 10	13	95	29
lot 2 and nw of ne	14	95	29
lot 2	25	95	29
lots 3 and 4	36	95	29
nw of se	9	96	29
e half of sw	10	96	29
nw of ne and ne of se	14	96	29
ne of nw, se of se and ne of sw	24	96	29
e half of ne	25	96	29
nw of ne, ne of nw, w half of sw, se of nw and ne of sw	36	96	29
w fr half of nw and e fr half of ne	7	100	29
w half of sw and lot 3	10	100	29
w fr half of ne, se of sw and s half of se	11	100	29
e half of ne	13	100	29
nw of ne, e half of nw and lot 1	14	100	29
lot 3, nw of nw, sw, lot 5 and sw of se	15	100	29
se of ne	19	100	29
ne of ne	21	100	29
ne, nw of nw, se of nw, e half of sw, n half of se and sw of se	22	100	29
ne of sw and sw of sw	23	100	29
e half of ne and e half of se	24	100	29
ne of se	25	100	29
ne of sw and nw of se	26	100	29
n half of ne	27	100	29
ne of sw and nw of se	28	100	29
sw of sw and se of sw	29	100	29
se of ne, se of sw and e half of se	31	100	29
nw, nw of sw and nw of se	32	100	29
nw of ne	35	100	29
sw of se	36	100	29
LINN COUNTY, DECISION OF FEBRUARY 1, 1906.			
se of nw	19	86	7
sw of nw and ne of sw	35	86	7
MADISON COUNTY, DECISION OF AUGUST 26, 1905.			
se of ne	24	74	26
se of ne	10	75	26
sw of ne and sw of nw	12	75	26
se of se	1	76	26
w half of ne	6	76	26
sw of sw	9	76	26
e half of ne	25	76	26
s half of se	27	76	26
se of ne	31	76	26
se of nw and ne of se	33	76	26
ne of se	34	76	26
sw of sw	11	77	26
e half of sw	13	77	26
ne of ne	14	77	26
n half of ne	24	77	26
sw of ne	15	74	27
ne of ne	17	74	27
ne of ne	2	76	27
se of se and sw of sw	28	77	27
s half of ne and nw of nw	30	77	27
nw of ne, ne of nw and s half of se	33	77	27

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
MADISON COUNTY—*Continued.*		N	W
se of sw	34	77	27
se of se	9	75	28
nw of nw and e half of sw	15	75	28
nw of sw	10	76	28
se of ne and ne of sw	12	76	28
ne of nw	17	76	28
sw of ne and se of nw	25	77	28
se of se	29	77	28
sw of nw	34	74	29
MADISON COUNTY, DECISION OF FEBRUARY 27, 1906.			
ne of sw	24	74	26
nw of ne	2	76	27
MITCHELL COUNTY, DECISION OF NOVEMBER 22, 1905.			
se of ne, s half of nw and sw	1	99	15
se of sw, sw of sw, e half of se and w half of se	2	99	15
nw of sw and se of se	3	99	15
sw of se	4	99	15
nw of se, sw of nw and w half of sw	5	99	15
sw of ne, w fr half of nw and sw of se	6	99	15
w half of ne, e half of sw and w half of se	7	99	15
w half of nw and sw of ne	8	99	15
sw of sw	9	99	15
w half of sw, ne of sw, s half of ne, se, e half of nw and w half of nw	10	99	15
w half of ne and s half	11	99	15
n half, n half of sw, se of sw, n half of se and se of se	12	99	15
w half of nw, nw of sw, s half of sw, n half of se and sw of se	13	99	15
n half, n half of se, n half of sw and se of sw	14	99	15
n half of ne, se of ne and nw of nw	15	99	15
se of ne, w half of nw and w half of sw	17	99	15
se of se, w half of ne and ne of nw	18	99	15
ne of nw and n half of ne	19	99	15
e half of nw, nw of ne and nw of se	20	99	15
sw of se	22	99	15
n half of sw	23	99	15
ne of nw, nw of nw, n half of ne, se of ne and e half of se	24	99	15
ne of nw and sw of se	25	99	15
sw of se, se of nw and nw of nw	26	99	15
se of ne and nw of se	27	99	15
se of ne	28	99	15
e half of nw and w fr half of sw	30	99	15
ne of ne	31	99	15
nw of sw	32	99	15
se of ne	33	99	15
ne of ne	34	99	15
n half of nw, n half of ne, se of ne, ne of se, sw of se and e half of sw	35	99	15
nw of ne, s half of ne, ne of se, nw of se, ne of sw and se of sw	36	99	15
ne and nw	7	100	15
sw of ne, nw, sw, w half of se and se of se	8	100	15
se of nw, sw of sw, ne of sw, sw of se and ne of se	9	100	15
se of sw and n half of se	10	100	15
n fr half of nw, se of nw, nw of sw, s half of ne, ne of se and s half of se	11	100	15
n fr half of nw, se of nw, s half of ne, nw of sw, n half of se and sw of se	12	100	15
n half of ne, nw of nw, e half of sw and s half of se	13	100	15
se of ne, n half ne and ne of nw	14	100	15
n half of nw	15	100	15
e half of ne, e half of sw and nw	17	100	15
n half of ne, sw of ne, nw and s half	18	100	15
e half of nw, e half, e half of sw and w fr half of sw	19	100	15
nw of nw, se of nw, n half of ne, sw of ne, n half of sw and se of se	20	100	15
n half of nw, se of nw and n half of sw	21	100	15
e half of nw, w half of ne, nw of se and se of se	22	100	15
ne of sw and w half of se	23	100	15
nw of sw	24	100	15
ne of nw and s half of ne	25	100	15
w half of nw and s half of se	26	100	15

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
MITCHELL COUNTY—*Continued.*		N	W
ne, s half of sw	27	100	15
e half of ne, sw of ne, nw of nw, se of nw, w half of sw and ne of sw	28	100	15
ne, se of nw and n half of se	29	100	15
ne, e half of nw, n half of se and sw fr of sw	30	100	15
w fr half of sw, ne of nw, ne and e half of se	31	100	15
nw, nw of sw, se of sw, sw of ne, ne of ne and nw of se	32	100	15
ne of ne	33	100	15
e half of nw and ne	34	100	15
nw of sw	36	100	15
sw of se and s fr half of sw	7	100	17
sw of sw	8	100	17
e fr half of ne, sw of sw and sw of se	9	100	17
e fr half of ne, w fr half of nw, sw of se and sw of sw	10	100	17
w fr half of ne, nw fr, ne of sw and ne of se	11	100	17
w fr half of ne and w fr half	12	100	17
n half of ne and se of ne	13	100	17
sw of nw	14	100	17
nw and ne	15	100	17
nw of ne and s half of se	17	100	17
n half	18	100	17
n half of ne and ne of nw	20	100	17
nw of nw	21	100	17
sw of ne	22	100	17
sw of sw	25	100	17
e half of nw and nw of ne	26	100	17
n half of nw, se of nw and nw of se	36	100	17
MITCHELL COUNTY, DECISION OF MARCH 1, 1906.			
ne of se	15	99	15
w half of nw	18	99	15
e half of sw	20	99	15
s half of sw	22	99	15
nw of sw and se of sw	24	99	15
n half of sw	26	99	15
e half of se	31	99	15
n half of se and sw of se	17	100	15
w half of se	21	100	15
n half of sw	14	100	17
nw of nw	17	100	17
ne of sw	26	100	17
MUSCATINE COUNTY, DECISION OF JANUARY 30, 1906.			
s half of sw	33	76	2
O'BRIEN COUNTY, DECISION OF FEBRUARY 15, 1906.			
nw of nw	14	94	39
n half of nw	26	94	39
n half of ne, se of ne and e half of se	34	94	39
s half	29	97	40
all of	30	97	40
ne	31	97	40
nw	32	97	40
e half of ne, nw and s half	25	97	41
n half	36	97	41
PALO ALTO COUNTY, DECISION OF FEBRUARY 28, 1906.			
lots 5, 6 and 7	28	94	31
nw of nw	29	95	31
lots 4 and 7, and ne of ne	30	95	31
ne of ne and lots 2, 3 and 4	32	95	31
lot 1	18	95	32
lots 11 and 12	20	95	32
lots 8 and 9	26	95	32
lots 2 and 3	18	96	32
nw of nw	34	96	33
sw	22	97	33
ne of nw, nw of nw and ne of ne	11	94	34
ne of nw and sw of nw	22	94	34
se of ne	29	94	34

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
PLYMOUTH COUNTY, DECISION OF FEBRUARY 20, 1906.		N	W
sw of ne and se	24	90	44
se of ne	26	90	44
se of se	34	90	44
n half of nw and sw of nw	6	92	45
w half of ne, se of nw and sw	4	90	46
sw of ne	29	90	46
s half of nw, and n half of sw	1	91	46
sw of ne, se of nw, ne of sw, s half of se and nw of se	2	91	46
e half	22	91	46
s half of nw and sw	4	93	48
se of ne	5	93	48
lot 1 and e half of se	8	93	48
lots 1 and 2	19	93	48
nw of ne and lot 4	20	93	48
lot 1	30	93	48
nw of ne, s half of ne, and nw of se	10	91	49
sw of sw	13	91	49
sw of ne, e half of nw, lots 1 and 4, and se of se	14	91	49
lots 1, 2 and 3	23	91	49
s half of ne, ne of se and lots 1, 2, 3 and 4	24	91	49
ne of se	2	92	49
lot 1, nw of se and ne of sw	14	92	49
lot 2	15	92	49
lots 1 and 2	21	92	49
lots 1, 2, 3, 4, 5, 6, 7, 8, and 9	22	92	49
lot 1, sw of nw, sw of se and ne of nw	23	92	49
ne of ne	24	92	49
lots 1, 2, and 3, ne of nw, and nw of nw	27	92	49
lots 1 and 2	28	92	49
lot 1	34	92	49
e half of se	36	93	49
POCAHONTAS COUNTY, DECISION OF NOVEMBER 13, 1905.			
ne fr of nw	4	90	31
sw of nw	10	92	31
nw of sw, and s half of sw	10	91	32
nw of sw	22	91	32
nw of nw	28	92	33
ne of ne	30	92	33
sw of ne	22	93	33
POCAHONTAS COUNTY, DECISION OF MARCH 2, 1906.			
ne of ne	13	90	31
ne of nw and se of nw	4	91	31
sw of nw, ne of se, sw of se and ne of sw	10	91	31
w half of se	18	91	31
w half of ne, nw, ne of sw and w half of sw	20	91	31
lots 3 and 4	22	91	31
s half of nw	24	91	31
nw of nw and sw of nw	26	91	31
s half of ne and se of se	28	91	31
sw of se	34	91	31
sw of nw and n half of sw	4	92	31
w half of nw, se of sw and nw of sw	6	92	31
ne of ne, nw of nw and se of se	8	92	31
ne of ne, w half of se, se of sw and nw of sw	20	92	31
sw of nw, and w half of sw	22	92	31
ne of ne, s half of ne, n half of nw, se of nw, and n half of sw	28	92	31
sw of sw	30	92	31
s half of se	32	92	31
se of se	34	92	31
s half of sw	36	92	31
lots 5 and 7	2	93	31
lots 2 and 3	24	93	31
lots 1 and 2, and e half of se	26	93	31
ne of ne, lots 1, 2, 3, 4, 5 and 6	36	93	31
w half of se	4	91	32
ne of ne, sw of nw, and s half of se	10	91	32
sw of nw	12	91	32
nw of nw	14	91	32
sw of sw	20	91	32

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
POCAHONTAS COUNTY—*Continued.*		N	W
ne of ne and sw of sw	24	91	32
nw of se	28	91	32
ne of nw and sw of nw	34	91	32
ne of se	2	92	32
se of ne, se of se, and se of sw	6	92	32
ne of nw, and sw of sw	8	92	32
sw of se, nw of sw, and se of sw	12	92	32
se of se	14	92	32
n half of ne	22	92	32
se of se	28	92	32
sw of nw, and nw of sw	2	91	33
n half of ne, ne of nw, s half of nw, se of se, and sw of se	8	91	33
nw of sw	12	91	33
se of se	14	91	33
ne of nw, and nw of sw	18	91	33
se of ne	22	91	33
ne of ne, and e half of se	24	91	33
sw of ne, se of ne, se of nw, and nw of sw	1	92	33
e half of se	6	92	33
sw of nw, nw of sw, and se of sw	8	92	33
se of nw	10	92	33
nw of nw	12	92	33
se of ne, and ne of se	18	92	33
sw of ne, n half of nw, se of nw, nw of se, and ne of sw	20	92	33
nw of ne, and se of ne	22	92	33
nw of nw, and nw of sw	24	92	33
ne of ne, ne of se, and nw of sw	28	92	33
sw of se, and nw of se	30	92	33
se of nw, n half of sw, and sw of sw	32	92	33
s half of nw, and nw of se	34	92	33
nw of nw	36	92	33
se of se, and se of sw	1	93	33
ne of ne, e half of nw, e half of sw, and sw of sw	12	93	33
se of se	13	93	33
ne of se	14	93	33
w half of nw, w half of se, nw of sw, and se of sw	15	93	33
nw of ne, nw of se, and se of sw	22	93	33
w half of ne, ne of nw, and ne of se	24	93	33
e half of sw	26	93	33
s half of ne, and ne of se	27	93	33
nw of ne, se of ne, and n half of se	35	93	33
se of ne, sw of nw, and sw of sw	36	93	33
RINGGOLD COUNTY, DECISION OF FEBRUARY 23, 1906.			
sw of nw	1	67	29
ne of ne	9	67	29
lot 7	26	67	29
w half of sw	23	68	29
sw of se, and ne of se	24	68	29
nw of se	3	67	30
ne of se	4	67	30
ne of ne	17	67	30
sw of ne	29	67	31
ne of sw, and se of sw	31	68	31
sw of sw	34	70	31
SAC COUNTY, DECISION OF FEBRUARY 19, 1906.			
s half of ne	4	87	35
e half of ne, and nw of ne	14	88	35
s half of se	24	88	35
nw	26	88	35
nw of nw	34	88	35
ne of sw	28	89	35
sw of se, sw of ne, and sw of nw	31	89	35
nw of ne	34	89	35
w half of sw, and sw of se	4	87	36
nw of sw	12	87	36
nw of nw	24	87	36
se of se	12	88	36
sw of se	13	88	36
e half of se, and se of ne	14	88	36

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
SAC COUNTY—*Continued.*		N	W
se of nw	22	88	36
sw of sw, nw of se, sw of ne, and nw of ne	24	88	36
sw of se, and e half of nw	25	88	36
sw of nw	28	88	36
ne of ne, sw of ne, nw of se, and e half of nw	32	88	36
se of ne	10	89	36
se of se	22	89	36
sw of sw, and n half of nw	12	88	37
SIOUX COUNTY, DECISION OF FEBRUARY 16, 1906.			
w half of se and se of sw	1	96	43
e half of ne, ne of se and sw of sw	11	96	43
n half of nw	12	96	43
ne	14	96	43
se of se	22	96	43
nw of ne, e half of nw and nw of sw	23	96	43
w half of ne, se of nw, nw of se and sw of se	27	96	43
e half of ne, se of sw and sw of se	34	96	43
e half of sw	6	95	44
ne of nw, ne of se and se of se	7	95	44
sw	2	97	46
n half of nw and sw of nw	29	96	47
w half of nw	2	94	48
e half of ne and lots 1, 2 and 3	3	94	48
se of se, w half of se and sw of sw	3	94	48
lots 1 and 2	4	94	48
lots 1 and 2 and e half of ne	9	94	48
nw of ne, nw, ne of sw and lots 1 and 2	10	94	48
sw of se	15	94	48
lots 1 and 2	21	94	48
lots 1 and 3	22	94	48
nw of ne	22	94	48
lots 2 and 4	28	94	48
lots 1, 2, 3 and 4	32	94	48
se of ne and se of se	32	94	48
sw of sw	33	94	48
lot 1	21	95	48
lots 3 and 4	21	95	48
sw of sw	35	95	48
TAYLOR COUNTY, DECISION OF FEBRUARY 27, 1906.			
se of sw	7	68	34
sw of nw	10	67	35
sw of nw	36	69	35
WAPELLO COUNTY, DECISION OF OCTOBER 28, 1905.			
nw of sw	17	72	12
WARREN COUNTY, DECISION OF FEBRUARY 27, 1906.			
se of se	12	74	22
sw of se and e half of se	28	74	24
w half of nw	30	75	24
ne of se	18	74	25
WINNEBAGO COUNTY, DECISION OF NOVEMBER 14, 1905.			
sw of ne and se of nw	1	98	25
sw of sw	10	98	25
ne of se and sw of se	25	98	25
sw	29	98	25
s half of sw	30	98	25
n half of ne	34	98	25
e half of sw	35	98	25
sw of ne and n half of se	36	98	25
s half of ne and n half of nw	10	99	25
ne of ne, se of ne, ne of se and se of se	12	99	25
se	26	99	25
sw of se	9	100	25

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
WINNEBAGO COUNTY—*Continued.*		N	W
ne of ne	34	100	25
w fr half of ne	3	98	26
s half of ne	4	98	26
n half of se	7	98	26
ne of se	9	98	26
se of sw	14	98	26
ne of nw	34	98	26
ne of ne	36	98	26
se of nw	1	99	26
s half of se	4	99	26
e half of ne	7	98	23
sw	17	98	23
nw of ne and nw fr of nw	18	98	23
nw fr of sw	19	98	23
sw of ne, se of nw, and nw of se	20	98	23
nw of sw	22	98	23
sw	24	98	23
ne	26	98	23
sw of nw	27	98	23
ne of ne, ne of nw, and sw of nw	29	98	23
nw of se	30	98	23
e half of ne and ne of se	31	98	23
n half of nw, s half of ne, n half of sw and se of sw	32	98	23
se of se	18	99	23
nw fr	8	100	23
e fr half of ne	9	100	23
e half of ne and e half of se	10	100	23
nw of nw, s half of nw and sw of sw	28	100	23
se of se	29	100	23
se of se	33	100	23
nw fr and n half of sw	1	98	24
e half and s half of sw	2	98	24
e half of ne and w half of se	11	98	24
w half of nw	12	98	24
w half of ne, ne of nw and s half of nw	14	98	24
se of ne, ne of se, and s half of se	15	98	24
s half of sw and se of se	20	98	24
se of sw and s half of se	21	98	24
n half of ne, n half of sw and sw of sw	22	98	24
w half of nw, n half of sw and sw of se	26	98	24
nw of nw, s half of nw, n half of sw, se of sw and se of se	27	98	24
e half of nw, nw of sw, n half of se and sw of se	28	98	24
n half of ne, sw of ne, n half of nw, se of nw, ne of sw, s half of sw, and n half of se	29	98	24
n half of ne, sw of ne and nw of se	32	98	24
nw of ne, nw of nw and nw of sw	33	98	24
nw of nw and ne of se	34	98	24
nw of sw	35	98	24
nw of sw	1	99	24
nw of ne and n fr half of nw	2	99	24
se of se	11	99	24
e half of sw	12	99	24
se of ne and n half of sw	14	99	24
n half of ne and e half of se	15	99	24
nw of se	22	99	24
e half of sw and w half of se	24	99	24
lots 1 and 2	21	100	24
sw of ne and s half	23	100	24
WINNEBAGO COUNTY, DECISION OF MAY 10, 1906.			
se of ne	4	98	25
s half of sw and sw of se	6	98	25
n half of nw, sw fr of nw and w fr half of sw	7	98	25
n half of ne, se of ne	8	98	25
e half of ne and e half of se	9	98	25
nw of sw, se of sw and sw of se	10	98	25
sw of nw and s half of sw	12	98	25
sw of se	13	98	25
w half of sw	14	98	25
n half of nw and sw of nw	15	98	25
se of sw	17	98	25
nw of se	19	98	25

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
WINNEBAGO COUNTY—*Continued.*		N	W
nw of nw	20	98	25
e half of ne and ne of se	21	98	25
se of ne and ne of se	22	98	25
n half of ne, nw, n half of sw, nw of se and s half of se	23	98	25
w half of nw	24	98	25
se of sw	26	98	25
nw of ne and s half of nw	27	98	25
nw of sw	27	98	25
ne of sw and sw of se	28	98	25
ne of sw and ne of ne	31	98	25
se of ne, ne of nw, se of nw and ne of sw	32	98	25
sw of nw, nw of sw, se of sw, w half of se and e half of ne	33	98	25
n half of nw and sw of nw	34	98	25
n half of se	35	98	25
sw of se	2	99	25
w fr half of sw, se of sw	6	99	25
sw of nw and sw of sw	8	99	25
sw of nw and sw of sw	11	99	25
n half of ne	11	99	25
nw of ne, sw of ne and w half of se	12	99	25
n half of ne, e half of nw, ne of sw, se of sw, nw of se and se of se	13	99	25
s half of ne, s half of nw and w half of sw	14	99	25
e half of se	15	99	25
nw of sw, s half of sw and s half of se	17	99	25
e half of ne and sw of se	18	99	25
ne of nw, ne of ne and se of sw	19	99	25
s half of nw and nw of sw	20	99	25
nw of ne, sw of ne, e half of nw and e half of sw and se	22	99	25
se of ne and e half of se	23	99	25
sw of ne and se of nw	24	99	25
n half of sw and sw of sw	25	99	25
w half ne and se of ne and s half of nw and sw	26	99	25
n half of sw	27	99	25
n half of se	28	99	25
ne of se	29	99	25
nw of ne	30	99	25
ne of ne, sw fr of nw, se of nw and n half of se	31	99	25
n half of sw and ne of se	32	99	25
s half of sw and n half of se	33	99	25
ne of se	34	99	25
sw of nw and n half of ne	35	99	25
sw of nw and s half of se	36	99	25
s half of se	10	100	25
ne of sw, w half of sw and se of sw	12	100	25
n half of nw	13	100	25
se of se	17	100	25
sw of ne and se of ne	31	100	25
se of nw and sw of nw	32	100	25
s half of ne	35	100	25
sw of ne, s half nw, n half of sw and nw of se	1	98	26
sw of ne and se	2	98	26
s half of nw, n half of sw	3	98	26
n half of se	3	98	26
s half of nw and se	4	98	26
ne	7	98	26
e half of nw, ne of se and sw of se	8	98	26
s half of ne, s half of nw and sw of sw	9	98	26
s half of ne, s half of nw, nw of sw and se of sw	10	98	26
sw of ne, s half of nw, ne of se, w half of se and se of se	11	98	26
s half of ne, s half of sw and n half of se	12	98	26
n half of nw, s half of nw and n half of sw	13	98	26
e half of ne, ne of se and sw of se	14	98	26
ne of nw, sw of nw	15	98	26
nw of ne and ne of nw	17	98	26
sw of nw, ne of sw and nw of sw	21	98	26
ne of nw, ne of sw and sw of sw	23	98	26
sw of sw	24	98	26
w half of nw, sw of sw and s half of se	25	98	26
n half of ne, ne of nw and ne of sw	26	98	26
e half of nw, e half of sw and sw of se	27	98	26
e half of ne	33	98	26
w half of sw and s half of se	1	99	26
se of ne, sw of nw, nw of se and se of se	2	99	26

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
WINNEBAGO COUNTY—*Continued.*		N	W
ne of se and sw of sw	3	99	26
s half of se and se of sw	5	99	26
ne of ne, se of ne and se of se	7	99	26
w half of nw and sw of sw	8	99	26
nw of nw and se of se	9	99	26
s half of se	11	99	26
e half of nw, ne of sw, w half of sw and se of sw	12	99	26
sw of ne, e half of nw, sw of sw, se of se and nw of se	13	99	26
s half of nw, sw, ne of se and se of se	14	99	26
nw, n half of sw, n half of se and sw of se	15	99	26
nw of nw, n half of sw, ne of se and sw of se	17	99	26
e half of ne	18	99	26
n half of nw, sw of nw and sw of se	20	99	26
sw, ne of se and s half of se	21	99	26
n half of ne, nw, nw of sw, s half of sw, n half of se and sw of se	22	99	26
w half of nw	23	99	26
w half of ne, se of ne and e half of sw	24	99	26
sw of ne, nw of se and sw of nw	25	99	26
nw of ne, s half of sw and se	26	99	26
sw of ne, se of nw and ne of sw	27	99	26
w half of ne, n half of nw, sw of nw and sw of sw	28	99	26
n half of ne, n half of sw and n half of se	29	99	26
n half of ne, n half of nw and e half of se	33	99	26
w half of ne, e half of nw, e half of se, sw of se and n half of sw	34	99	26
ne of ne, nw of ne, w half of nw, ne of nw and w half of sw	35	99	26
s half of ne and s half of nw	36	99	26
e half of se and se of nw	4	98	23
nw of sw	5	98	23
se of ne and e half of se	6	98	23
nw of ne, n half of nw, w half of se and e half of sw	8	98	23
ne of ne, nw of sw and s half of se	9	98	23
e half of ne, nw of nw, s half of nw, n half of se and ne of sw	10	98	23
ne of ne, nw, ne of se and n half of sw	11	98	23
n half of sw, se of sw and sw of sw	15	98	23
n half and se	17	98	23
e half of ne, sw of se and e half of se	18	98	23
ne of ne, nw of ne, sw of ne and se of se	19	98	23
n half of ne, se of ne, n half of nw, sw of nw, se of sw and e half of se	20	98	23
n half of ne, ne of se, ne of sw and nw of sw	21	98	23
sw of ne, ne of nw, w half of nw, se of nw, nw of sw and n half of se	22	98	23
s half of sw	23	98	23
nw, n half of sw, s half of sw, nw of se and s half of se	26	98	23
sw of ne, ne of sw, w half of sw and se of sw	27	98	23
ne, n half of se and s half of sw	28	98	23
ne of sw, ne of se and s half of se	29	98	23
e half of se and ne of nw	30	98	23
nw and nw fr of sw	31	98	23
w half of se	32	98	23
sw of ne, nw and n half of se	33	98	23
n half of ne and s half of nw	34	98	23
ne of ne, sw of ne, nw and nw of sw	35	98	23
e half of nw, se of ne and ne of se	36	98	23
e half of se	2	99	23
n half of ne, sw of sw and se of se	11	99	23
sw of sw	12	99	23
lot 2 and nw of ne	13	99	23
n half of ne	14	99	23
ne of ne and sw of ne	19	99	23
e half of ne	21	99	23
nw of ne and s half of sw	24	99	23
nw of nw and ne of se	26	99	23
nw of se	31	99	23
e half of ne and w fr half of nw	7	100	23
sw and nw of se	8	100	23
n half of se and sw of se	9	100	23
w fr half of ne	10	100	23
w half of ne, ne of nw, s half of nw and n half of sw	14	100	23
s half of ne, nw of sw, s half of sw, n half of se and sw of se	15	100	23
se of ne, nw of nw, s half of nw, n half of sw and sw of sw	17	100	23
s half of ne, sw fr of nw, se of nw, ne of sw, n half of se and sw of se	19	100	23
w half of ne, s half of nw and n half of sw	20	100	23

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
WINNEBAGO COUNTY—*Continued.*		N	W
n half of nw, sw of nw and nw of sw	21	100	23
n half of ne, s half of ne, ne of sw and n half of se	22	100	23
ne of sw	23	100	23
ne of nw	25	100	23
nw of se	26	100	23
sw of ne, se of ne, sw of nw, se of nw and s half of se	27	100	23
nw of ne	30	100	23
sw of ne, se of ne and n half of se	34	100	23
w half of nw, s half of sw, n half of se, and se of se	35	100	23
sw of ne	1	98	24
nw fr of ne, sw of ne and s half of se	3	98	24
s half of ne	8	98	24
sw of nw	9	98	24
se of se	11	98	24
s half of ne, nw of se and se of se	13	98	24
n half of sw	14	98	24
sw of ne, n half of se and se of se	22	98	24
ne of ne, n half of nw, sw of nw, se of nw and ne of se	24	98	24
se of se	26	98	24
nw of se	27	98	24
ne of ne, w fr half of nw, se fr of nw, se of sw, ne of se and s half of se	30	98	24
ne, ne of sw, se of nw, w fr half of sw and n half of se	31	98	24
s half of sw	32	98	24
se of ne	36	98	24
sw of sw	2	99	24
nw fr of ne, sw of ne, ne fr of nw, w half of se and sw of sw	3	99	24
se of sw and s half of se	7	99	24
nw of ne	10	99	24
ne of nw and nw of sw	15	99	24
nw of nw	17	99	24
ne of ne	18	99	24
ne of sw, nw of sw and s half of sw	36	99	24
ne of sw	10	100	24
se of se	11	100	24
ne of sw	12	100	24
sw of nw	13	100	24
e half of ne	14	100	24
s half of nw, s half of sw and w half of se	15	100	24
se of nw and e half of sw	21	100	24
sw of nw and se of se	22	100	24
nw of nw, s half of nw and sw of sw	24	100	24
ne of nw	25	100	24
nw of ne, n half of nw, nw of sw and ne of se	26	100	24
nw of ne and e half of sw and n half of se and sw of se	27	100	24
n half of ne, se of ne, n half of nw, sw of nw and s half of sw	28	100	24
e half of ne	29	100	24
n half of nw and n half of ne	33	100	24
nw of ne, s half of ne, e half of nw, e half of sw, n half of se and sw of se	34	100	24
s half of nw, s half of ne, sw, n half of se and sw of se	35	100	24
nw of ne, ne of nw and sw of nw	36	100	24
WOODBURY COUNTY, DECISION OF FEBRUARY 24, 1906.			
e half of sw and w half of se	13	86	42
nw	26	86	42
n half of se, ne of sw and s half of sw	27	86	42
sw of se	32	86	42
e half of sw, s half of se, n half of se and s half of ne	12	89	42
ne of ne, nw of nw, sw of sw, nw of ne, e half of nw, sw of nw, ne of sw and nw of sw	13	89	42
se of se	14	89	42
sw of ne, e half of ne and ne of se	23	89	42
nw of sw, sw of nw and nw of nw	24	89	42
e half of se, nw of se, ne of sw, sw of se and se of sw	26	89	42
se of se	27	89	42
n half of ne, and sw of ne	34	89	42
nw of ne, ne of nw, s half of nw, and nw of sw	10	89	44
n half of ne, sw of ne, se of nw, n half of sw and sw of sw	20	89	44
ne of ne and ne of se	30	89	44
w half of sw	32	89	44

TABLE No. 18—CONTINUED.

Parts of Section	Section	Town.	Range
WRIGHT COUNTY, DECISION OF FEBRUARY 26, 1906.		N	W
se of se	10	90	23
ne of ne	14	91	23
ne of nw	18	91	23
ne of nw and nw of ne	32	91	23
ne of nw, nw of ne and s half of ne	34	91	23
e half of se and e half of sw	1	92	23
e half of sw and sw of se	9	92	23
sw of nw, ne of nw, ne of ne and se of se	12	92	23
n half of ne, se of ne and w half of nw	13	92	23
n half of ne and sw of ne	17	92	23
lots 1, 4 and 5	2	90	24
se of ne	4	90	24
sw of nw and n half of sw	8	90	24
lot 2	10	90	24
s half of sw	12	90	24
sw of se and lot 3	14	90	24
sw of sw, ne of nw, nw of ne and ne of se	22	90	24
ne of ne	10	92	24
w half of nw	11	92	24
e half of ne	18	92	24
sw of nw	29	92	24
se of ne	30	92	24
se of se	3	91	25
ne of ne and sw of ne	4	91	25
w half of ne	9	91	25
ne of ne	10	91	25
se of se	12	91	25
s half of nw and nw of sw	20	91	25
sw of nw, ne of nw and nw of ne	1	92	25
se of sw, and nw of sw	3	92	25
ne of ne and nw of nw	5	92	25
nw of sw	8	92	25
se of nw and ne of sw	10	92	25
se of sw and se of ne	11	92	25
sw of nw	12	92	25
ne of nw and nw of sw	14	92	25
se of ne	15	92	25
ne of se	22	92	25
nw of sw	23	92	25
sw of sw	26	92	25
se of se and se of nw	34	92	25
sw of sw	35	92	25
se of se	10	91	26
nw of ne	28	91	26
sw of se	2	93	26
ne of nw	5	93	26
w half of ne and ne of nw	6	93	26
ne of se	13	93	26
sw of nw	14	93	26
ne of se and sw of sw	15	93	26
nw of nw	22	93	26
se of se	23	93	26
n half of ne, ne of nw and sw of nw	26	93	26
ne of nw	35	93	26

THE RAILROAD LANDS.

The railroad lands of Iowa consist of all lands granted by the various acts of congress to aid in the construction of certain railroads in the state of Iowa. Lands which inured to the state under these grants have either been patented or certified to the state by the proper government officials, and in turn were granted to the railroad companies entitled thereto by the legislature of Iowa. The lands inuring to the railroad companies, under the act of congress, approved June 2, 1864, were certified and approved direct to the said companies by the commissioner of the general land office and the secretary of the interior. Certified copies of lists of lands approved under this act are of record in the state land office.

The biennial report of this department for the year 1901 contained a complete list of all the acts of congress; and of all the acts of the general assemblies of Iowa relative to the railroad lands. Copies of this report can be obtained either in the state land office or in the document room of the secretary of state.

The railroad land grants have been practically all adjusted by the department of the interior, and there are but a few tracts yet to be approved under the grants. These are mostly tracts which have been held up by the department on account of conflicts with other grants. During the year ending June 30, 1906, forty acres of land were certified by the state to the Chicago, Rock Island & Pacific Railway Company. This tract, the sw of sw of section 23, township 80 north, of range 23, west of 5th P. M., Polk county, was certified to the company January 31, 1906.

SALE OF ABANDONED RIVER CHANNELS AND SAND BARS OR ISLANDS IN THE NAVIGABLE RIVERS OF THE STATE.

The Thirtieth General Assembly of Iowa passed an act providing for the survey, appraisement and sale of all abandoned river channels and all land within such abandoned river channels, and all sand bars or islands in the navigable streams of the state, and also providing for the appointment of a commission to ascertain and establish the boundary lines between the state of Iowa and adjoining states. This act was found to be defective in many particulars and was severely criticized in the last biennial report of this department. The Thirty-first General Assembly repealed this act, known as chapter 185 of the Acts of the Thirtieth General Assembly, and enacted a substitute therefor, correcting the defects in the former act in accordance with the recommendations made in the last report.

The new act is as follows:

CHAPTER 212.

SALE OF ABANDONED RIVER CHANNELS, SAND BARS OR ISLANDS. BOUNDARY COMMISSION.

H. F. 177.

AN ACT to repeal chapter one hundred and eighty-five (185) of the acts of the Thirtieth General Assembly and enact a substitute therefor, relating to the survey, appraisement and sale of abandoned river channels of the Mississippi and Missouri rivers and all navigable streams within the state, and all lands within such abandoned river channels, and all islands or bars situated in such navigable waters and authorizing the appointment of a commission to ascertain and establish the boundary lines between the state of Iowa and adjoining states.

Be it enacted by the General Assembly of the State of Iowa:

Repealed. That chapter one hundred and eighty-five (185) of the acts of the Thirtieth General Assembly be and the same is hereby repealed and the following enacted in lieu thereof:

SECTION 1. **Sale authorized.** That all land between high water mark and the center of the former channel of any navigable stream, where such channel has been abandoned, so that it is no longer capable of use, and is not likely again to be used, for the purposes of navigation, and all land within such abandoned river channels, and all bars or islands in the channels of navigable streams not heretofore surveyed or platted by the United States or the state of Iowa, and all within the jurisdiction of the state of Iowa shall be sold and disposed of in the manner hereinafter provided.

SEC. 2. **Written applications—by whom made.** It shall be the duty of the county auditor to file written application with the secretary of state, asking that certain land located within the county be surveyed, appraised and sold, whenever he is satisfied that such land is of the character contemplated by section one (1) of this act. If the county auditor fails or neglects to make such application, then any person desiring to purchase such land may file a written application with the secretary of state, asking that the said land be surveyed, appraised and sold. The said application whether made by the county auditor or by a person desiring to purchase the land, shall contain an accurate description thereof, stating whether the land is abandoned river channel, or land within such abandoned river channel, or an island or a sand bar in a navigable stream, and giving the number of the township and range in which it is located, and the section numbers if possible, and also the estimated acreage.

SEC. 3. **Survey.** Upon receiving such application, it shall be the duty of the secretary of state to order a complete survey of such land to be made by the county surveyor of the county wherein the land is situated, and in case of the refusal or inability of such county surveyor to make such survey then the secretary of state shall appoint some other competent surveyor to make such survey. When such survey is made a full report thereof, with field notes, shall be filed with the clerk of the state land office, which report and field notes shall constitute the official survey of such land.

SEC. 4. **Appraisement.** Upon the filing of such report, with the accompanying field notes, the secretary of state shall thereupon appoint a commission of three disinterested freeholders of the county wherein the land is situated, to view the land and make appraisement of the value thereof, which appraisement shall be returned and filed with the clerk of the state land office in the office of the secretary of state. The secretary of state, if he deems it necessary, may either go in person or send the clerk of the state land office into the county to make proper selection of the said commissioners, and the necessary expenses of such trip shall be paid in the manner hereinafter provided.

SEC. 5. **Fees.** The surveyor making such survey shall be entitled to receive the sum of five dollars per day for his services as such surveyor and such additional amount as may be agreed upon and necessary for the services of chainmen and other attendants and other necessary expenses, the commissioners, for their services in making such appraisement shall each be entitled to receive five dollars per day, for the actual time employed.

SEC. 6. **Sale—how effected—rights of bona fide occupants.** Such lands shall be sold in the following manner: Any person who has in fact lived upon any such land and occupied the same, as a home, continuously for a period of three or more years immediately prior to the time of the appraisement thereof, and such occupancy has been in good faith for the purpose of procuring title thereto whenever by law such title could be vested in him by purchase from the proper authority, or any person who has acquired possession of such land by inheritance, or by purchase made in good faith from a former occupant, or occupants, whose occupancy dates back over a period of three years prior to the date of appraisement of the land, shall have first right to purchase such land at the appraised value; provided such bona fide occupant shall file his application for the purchase thereof at the appraised value with the secretary of state within

sixty (60) days after the day the appraisement is made, and shall accompany such application with affidavits showing proof of such bona fide occupancy. If no application has been filed by such bona fide occupant within the sixty (60) day period above provided, then the secretary of state shall advertise the sale of such land once each week for four consecutive weeks in two newspapers of general circulation published in the county wherein the land is situated, and proof of publication shall be filed with the secretary of state. The sale shall be made upon written bids addressed to the secretary of state and the advertisements shall fix the time when such bids will be received and opened. All bids shall be opened by the secretary of state or by the clerk of the state land office at the time fixed, and the land thereupon may be sold to the highest bidder and at not less than the appraised value.

SEC. 7. **Lease authorized—lands re-advertised—sale.** If no application is filed for the purchase of the land within the sixty (60) day period by a bona fide occupant, and if no bids are received for the purchase thereof, on or before the date of the sale as advertised, then the secretary of state is authorized, to lease the land for a period of from one to five years, upon as favorable terms as he can obtain. At the expiration of such lease he shall re-advertise the land for sale in the manner provided in section six (6) hereof. If no bids for the purchase of the land are received on the date of the second advertised sale, then the secretary of state shall submit the matter to the executive council, and they may either order the land re-appraised in the manner provided in section four (4) hereof, and then advertised and sold in the manner provided in section six (6) hereof, or if they deem it advisable, they may authorize the secretary of state to sell the land for less than the appraised value. In such event the secretary of state shall re-advertise the land for sale in the manner provided in section six (6) hereof, and such advertisement shall also state that the land will be sold to the highest bidder without restrictions as to the appraised value.

SEC. 8. **Deed or patent.** When, upon full compliance with the conditions of this act, any person shall become entitled to a deed or patent for any land, a deed or patent shall thereupon be executed and delivered to such person by the governor, on behalf of the state, duly attested with the seal of the state attached thereto, which deed shall, in addition to the usual formalities, also recite the name of the party making application to have the land surveyed, appraised and sold, the date and the amount of the appraisement, the name of the party making final payment and entitled to a deed therefor, whether as bona fide occupant or as highest bidder, and also that such deed is given for the purpose of conveying such title and interest in the land as the state may at the time own and possess, and has the right to convey. A record of such conveyance shall be made and kept by the clerk of the state land office of the secretary of state.

SEC. 9. **Previous survey.** Whenever any such land shall be found to have been previously surveyed under and by virtue of any order of a court of record, and the record of such survey has been duly made and preserved, then and in that event, in the discretion of the secretary of state, a duly certified transcript of such record, together with the field notes accompanying the same, if obtainable, may be filed with the clerk of the state land office in the office of the secretary of state, and when so filed shall obviate the necessity for any further survey of such land except when such survey becomes necessary for the purpose of execution of conveyance thereof, and the record of such transcript, when filed, shall constitute the official survey of such land.

SEC. 10. **Boundary commission.** If in any proceeding contemplated by the provisions of this act, it shall become necessary to determine the boundary line between the state of Iowa and either of the states adjoining, the matter shall then be at once referred to the executive council, who shall thereupon proceed to confer with the proper authority of such adjoining state, and if the co-operation of the proper authority of such adjoining state, shall be obtained, then the executive council shall appoint a commission of three disinterested, competent persons, who shall, in conjunction with the parties acting for such adjoining state, have authority to ascertain and locate the true boundary line between the state of Iowa and such adjoining state, so far as the particular land under consideration at the time, is concerned. The report of the commissioners with a statement of their findings shall be submitted to the executive council,

who shall file the same with the clerk of the state land office in the office of the secretary of state. The line so ascertained and located shall constitute the true and permanent boundary line between the state of Iowa and such other state to the extent such line shall be so ascertainable and located.

SEC. 11. **Commission—how constituted—compensation.** The members of the commisison shall be selected with reference to their fitness for the duties required and at least one of them shall be a competent surveyor and civil engineer. They shall receive for their services such amount as the executive council may deem reasonable, to be certified by the excutive council to the auditor of state, who shall draw his warrant for the amount, and the same shall be paid out of the genenal fund.

SEC. 12. **Purchase money refunded—when.** If the grantee of the state, or his successors, administrators, or assigns, shall be deprived of the land conveyed by the state under this act by the final decree of a court of record for the reason that the conveyance by the state passed no title whatever to the land therein described, because the title thereto had previously for any reason been vested in others, then the money so paid the state for the said land, shall be refunded by the state to the person or persons entitled thereto, provided the said grantee, or his successors, administrators or assigns, shall file a certified copy of the transcript of the said final decree with the executive council within one year from the date of the issuance of such decree, and shall also file satisfactory proof with the executive council that the action over the title to the land was commenced within ten (10) years from the date of the issuance of patent or deed by the state. The amount of money to be refunded under the provisions of this section shall be certified by the executive council to the auditor of state, who shall draw his warrant therefor, and the same shall be paid out of the general fund.

SEC. 13. **Sales and leases for cash.** All sales and leases of land under the provisions of this act shall be for cash. All money received for such sales and leases, shall be paid into the state treasury by the secretary of state.

SEC. 14. **Expenses of survey, appraisement and advertising—how paid.** The expenses of the survey and the appraisement, the expenses of the secretary of state or the clerk of the state land office in making the trip into the county to select the commissioners to appraise the land, the expenses of advertising and re-advertising the sale of the land, and the expenses of re-appraising whenever such re-appraisement is deemed necessary, shall be certified by the secretary of state to the auditor of state, who shall draw his warrant for the amount, and the same shall be paid out of the general fund.

SEC. 15. **Lands in possession of person or corporation for ten or more years—how sold.** Provided, however, if any lands in the present or in any former channel of any navigable river, or island therein, or any lands formed by accretion or avulsion in consequence of the changes of the channel of any such river, have been for ten years or more in the possession of any person, company or corporation, or of his or its grantors or predecessors in interest under a bona fide claim of ownership, and the person, company or corporation so in possession, or his or its grantors or predecessors in interest, have paid state or county taxes upon said lands for a period of five years, and have in good faith and under bona fide claim of title, made valuable improvements thereon, and also in any other case where, in the judgment of the executive council, the person in possession of any land subject to the provisions of this act, has, in equity and good conscience, a substantial interest therein, then the said lands shall be sold to the person, company or corporation so in possession thereof as hereinafter provided.

SEC. 16. **Notice—action to determine title and value—patent.** When any person, company or corporation so in possession of any such lands shall give to the secretary of state written notice of his or its claim, or whenever the executive council shall deem it advisable, it shall be the duty of the attorney general to bring an action in equity, in the district court of the county in which said lands are situated, against the party in possession thereof to determine the title of the state to such lands, and the value thereof, exclusive of improvements made thereon by the occupant or by his or its grantors or predecessors in interest. If

the person, company or corporation in possession of such land shall, after the court has determined the value thereof as herein provided, tender to the secretary of state the amount adjudged to be the value of said lands, exclusive of improvements made thereon by the occupant or by his or its grantors or predecessors in interest, a deed or patent of such land shall be executed by the governor, attested by the secretary of state, and delivered to the person, company or corporation making such tender, as provided by law. If the person, company or corporation so in possession shall fail to pay to the state the amount so adjudged within six months after the final determination of the action so brought by the state, then said lands shall be subject to the other provisions of this act.

SEC. 17. **Applications under former law—deposit money refunded.** All applications for the purchase of any such lands, filed under the provisions of chapter one hundred and eighty-five (185) of the acts of the Thirtieth General Assembly, shall, if the applicants so desire, stand as applications under this act, and such land shall, unless the same fall within the provisions of sections fifteen (15) and sixteen (16) hereof, be appraised and sold as herein provided. If the land described in any application is covered by the provisions of sections fifteen (15) and sixteen (16) of this act, and notice thereof is given to the secretary of state as provided in section sixteen (16) hereof, no deed or patent of such land, or any part thereof, shall be executed or issued until the title thereto shall have been established by the court as herein provided. If the party making such application, or his assignee, does not desire to prosecute his application, or if he does not purchase the land under this act, then all of the money deposited by him with the secretary of state under the provisions of chapter one hundred and eighty-five (185) of the acts of the Thirtieth General Assembly, shall be repaid to said applicant by the secretary of state; and if any part of the money so deposited has been expended by the secretary of state, then the amount so expended shall be certified by the secretary of state to the auditor of state, who shall draw his warrant upon the general fund in favor of the person entitled thereto.

SEC. 18. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Daily Capital, newspapers published in Des Moines, Iowa.

Approved April 6, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader, April 7, 1906, and the Des Moines Daily Capital, April 9, 1906.

W. B. MARTIN,
Secretary of State.

APPLICATIONS FOR PURCHASE.

During the biennial period, ending June 30, 1905, nine applications for the purchase of lands under the provisions of chapter 185, acts of the Thirtieth General Assembly, were filed with the secretary of state. During the year ending June 30, 1906, twenty-one additional applications for the purchase of such lands were filed. The following statement gives the number of the application, date when filed, name of the party making the application, the description of the land, estimated area, and short synopsis of what has been done toward the survey, appraisement and sale of the lands involved.

Application No. 1, filed April 14, 1904, made by Chas. R. Hannan, of Council Bluffs, Iowa, for the purchase of a certain sand bar or island in the channel of the Missouri river west of and opposite to sections ten (10) and fifteen (15) in township seventy-four (74) north, of range forty-four (44), west of the 5th P. M., Pottawattamie county, Iowa, and north of section sixteen (16) in said section. Also all the land comprising the channel of the Missouri river and sand bars or islands in such channel in the north part of section twenty-eight (28) in township seventy-five (75) north, of range forty-four (44), west of the 5th P. M., Pottawattamie county, Iowa, and all such land north and northwest of said section, being all of the land comprising the channel of the Missouri river and the islands or sand bars in such channel in the bend made by such river in the north part and north and northwest of said section on and prior to the time

of the so-called cut-off in said river channel in the spring of 1877, the same being a strip of land somewhat in the shape of a horseshoe. The tracts of land covered by this application contain in an estimated area of twelve hundred (1200) acres.

On May 4, 1904, the secretary of state appointed Thomas Tostevin county surveyor of Pottawattamie county to survey the lands covered bv said application No. 1, Mr. Tostevin, under date of June 28, 1904, wrote the secretary of state that prior engagements would not permit him to engage in the work of making the survey at this time. On July 19, 1904, L. P. Judson, surveyor, of Council Bluffs, Iowa, was appointed by the secretary of state to make the survey of the aforesaid lands. Mr. Judson commenced work July 21, 1904. On October 3, 1904, Smith McPherson, judge of the United States district court for the Southern district of Iowa, ordered the issuance of temporary writs of injunction, against W. B. Martin, secretary of state, and L. P. Judson, surveyor, doing anything further toward the completion of the survey of the lands covered by the application of Mr. Hannan, the appraisement or the sale thereof. On January 13, 1905, the temporary writs of injunction were modified so as to permit Mr. Judson to complete the survey, but he was ordered not to file the field notes of the survey with or in the office of secretary of state of Iowa, or with or in the office of the land commissioner of Iowa. Mr. Judson has completed the survey of the island or sand bar in the channel of the Missouri river west of and opposite to sections ten (10) and fifteen (15) in township seventy-four (74) north, of range forty-four (44) west of the 5th P. M., and probably has also completed the survey of the remainder of the lands covered by application No. 1, although he has not advised this department of such fact.

Since the passage of the act of the Thirty-first General Assembly, which appears above in full, the secretary of state has received three notices of ownership of a portion of the lands covered by said application No. 1 of Chas. R. Hannan, said notices being filed in accordance with the provisions of sections fifteen (15) and sixteen (16) of the said act; one being filed April 10, 1906, by John A. Scott, agent and attorney for Samuel Carr, Grafton St. L. Abbott and Charles Francis Adams, and embracing practically all of lands in township seventy-five (75), range forty-four (44), covered by said application No. 1, except certain right of way, and the other two filed April 13 and May 15, 1906, by W. S. Kenyon, attorney for the Omaha Bridge and Terminal Railway, and embracing the right of way of said company across the lands in township seventy-five (75), range forty-four (44), covered by said application No. 1. April 14, 1906, a notice of injunction was served on the secretary of state restraining him from taking any action under the new law, relative to determining title and value of said lands, and sale thereof. The injunction cases had not been tried at the close of the annual period June 30, 1906.

Application No. 2, filed May 18, 1904, made by Henry Oehlerking, of Woodbury county, for the purchase of a portion of an island in the Missouri river, lying west of sections twenty-four (24) and twenty-five (25), township eighty-eight (88) north, of range forty-eight (48) west of 5th P. M., Woodbury county, Iowa, known as Brassfield's island. The application as finally amended covered 533.33 acres. The whole island was surveyed and the returns of said survey were filed in the state land office September 13, 1904. The island was appraised December 5, 1904, the total appraised value being $8,516.20. The appraised value of that portion covered by the application of Mr. Oehlerking was $7,673.27. This portion of the island was sold to Mr. Oehlerking April 12, 1905, for $3,611.40, his bid being the highest bid therefor, and patent was issued to him April 14, 1905.

Application No. 3, filed September 10, 1904, made by J. R. McCabe, of Woodbury county, for the purchase of lots seven (7) and eight (8), section twenty-six (26), township eighty-eight (88) north, range forty-eight (48) west of the 5th P. M., Woodbury county, Iowa, being located on Brassfield's island and containing 27.36 acres. This land was surveyed and appraised along with the land covered by application No. 2. The two lots were sold to Mr. McCabe April 6, 1905, for $166.32, this being the only bid therefor, and patent was issued to him April 11, 1906.

Application No. 4, filed October 5, 1904, made by John Good, of Woodbury county, for the purchase of lots four (4) and five (5), section thirty-five (35), township eighty-eight (88) north, range forty-eight (48) west of the 5th P. M.,

Woodbury county, Iowa, being a part of Brassfield's island and containing 47.02 acres. This land was surveyed and appraised along with the land covered by application No. 2. The two lots were sold to Mr. Good December 21, 1904, for $107.40, this being the appraised value. Patent was issued to him therefor December 30, 1904.

Application No. 5, filed October 17, 1904, made by George Coulthard, of Harrison county, for the purchase of the abandoned channel of the Missouri river, opposite section thirty-four (34), township seventy-nine (79) north, of range forty-five (45) west of the 5th P. M., Harrison county, Iowa, containing an estimated area of 160 acres. The field notes and plat of the survey of said land were filed in the state land office November 14, 1904. The survey covered all of the abandoned river channel opposite said section. The attorney general decided that all the state had a right to convey was that part of said abandoned channel between the old meander line of the Iowa shore line and the middle of the old channel of the old river. The surveyor was asked to replat the survey so as to show the middle line of the abandoned channel and give the acreage of land between the said line and the old shore line. This correction was made. The land was appraised July 7, 1905, at $1,803.00 and was sold to George Coulthard October 30, 1905, for $1,000.00, he being the highest bidder. Patent was issued to him November 1, 1905.

Application No. 6, filed October 27. 1904, made by John C. Welling, of Chicago, Illinois, for the purchase of a strip of land 200 feet in width, being 100 feet on each side of the center line of the Dubuque & Sioux City railroad as now located over and across the abandoned channel of the Missouri river, known as "Big" or "Spring" Lake, as surveyed in the year 1851, and located on the southwest quarter of the southeast quarter of section eleven (11), and the northwest quarter of the northeast quarter of section fourteen (14), and the northeast quarter of section twenty-three (23), all in township seventy-five (75) north, of range forty-four (44), west of the 5th P. M., Pottawattamie county, Iowa; also a strip of land 200 feet in width, being 100 feet on each side of the center line of the Dubuque & Sioux City railroad as now located, where the same passes over and across an abandoned channel of the Missouri river, originally known as "Boyer Lake," and along the east line of section twenty-one (21), and in and along the west line of section twenty-two (22), and in and along the west side of the northwest quarter of section twenty-seven (27), and the east side of the northeast quarter of section twenty-eight (28), all in township seventy-six (76) north, range forty-four (44), west of the 5th P. M., Pottawattamie county, Iowa, and extending the length of said abandoned channel of the Missouri river at said point and place.

This land was surveyed by the county surveyor of Pottawattamie county, and the returns of said survey were filed in the state land office June 12, 1905. The appraisement was made July 5, 1906. Shortly after the date of the appraisement the secretary of state was enjoined from selling the land located in Big or Spring Lake by order of the district court of Pottawattamie county on petition of the city of Council Bluffs. The tract located in the former bed of Boyer Lake was sold at the appraised value, $289.58, to John C. Welling and patent was issued to him August 21, 1905. Big or Spring Lake was by an act of the legislature, known as chapter 216 of the acts of the Thirty-first General Assembly, granted to the city of Council Bluffs.

Application No. 7, filed April 11, 1905, made by Ira Chapman, of Woodbury county, for the purchase of lots two (2) and three (3) of section thirty-five (35), township eighty-eight (88) north, of range forty-eight (48), west of the 5th P. M., Woodbury county, Iowa, being a part of Brassfield's island and containing 85.17 acres. This land was surveyed and appraised along with the land covered by application No. 2. The appraised value of the two lots was $287.29. Mr. Chapman bid and paid the appraised value for the lots at the same time he made his application, April 11, 1905. Patent was issued to him on the same day.

Application No. 8, filed April 13, 1905, made by W. L. Heald, of Woodbury county, for the purchase of Duncan island, lying west of sections two (2) and eleven (11), township eighty-seven (87) north, of range forty-seven (47), west of 5th P. M., Woodbury county, Iowa, containing an area of 609.64 acres. The

returns of the survey of this island were filed in the state land office July 31, 1905. The appraisement was made September 5, 1905, and the total appraised value was $1,828.92. The island was sold to John Mulhall December 18, 1905, for $700, he being the highest bidder. It was patented to him December 19, 1905.

Application No. 9, filed May 24, 1905, made by John Heer, of Dubuque county, for the purchase of two sand bars or islands in the Mississippi river, one lying in sections fourteen (14) and fifteen (15) and the other lying in sections fourteen (14), twenty-three (23) and twenty-four (24), all in township eighty-eight (88) north, of range three (3), east of the 5th P. M., Dubuque county, Iowa, and containing an estimated area of from twenty-five to eighty acres, varying according to low or high water period. Mr. Heer was notified that he would have to increase the amount of his deposit before the survey of the above island could be ordered. He notified the office that he expected to increase his deposit, but had not done so on June 30, 1906.

Application No. 10, filed July 28, 1905, made by J. W. Brown, of Polk county, for the purchase of lot one (1), section thirty-five (35), township eighty-eight (88) north, of range forty-eight (48), west of the 5th P. M., Woodbury county, Iowa, being a part of Brassfield's island and containing 13.88 acres. This tract was surveyed and appraised along with the remainder of Brassfield's island. The lot was sold to Mr. Brown October 26, 1905, for the sum of $51.00, he being the highest bidder therefor. Patent was issued to him October 30, 1905.

Applications Nos. 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21 and 25 were made during the fall of 1905 and cover a portion of an island or sand bar lying in section thirty-three (33), township eighty-nine (89) north, of range forty-seven (47), west of the 5th P. M., Woodbury county, Iowa, containing an area of 13.80 acres. The field notes and plat of the survey of this tract were filed in the state land office November 23, 1905. The appraisement was made November 27, 1905, and the total appraised value of the tracts covered by the above mentioned applications was $19,704.00. The high appraisement of this land is due to the fact that the island or bar is located in Sioux City, close to the warehouse and railroad sections. Two of the tracts were sold, the one covered by application No. 16 in February and the other, covered by application No. 15, in March, 1906. The sale of the remaining tracts was stopped by an order of the district court of Woodbury county, on petition of the Dumbarton Realty company, which claims to own the lands by reason of accretion to other lands owned by the said company. The injunction suit had not been tried at the close of the annual period, June 30, 1906.

Application No. 11, filed September 21, 1905, made by Oscar Payne, of Woodbury county, covered lots F, G, H and I of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 3.27 acres. Mr. Payne relinquished all his rights in and to said lots to the state of Iowa January 8, 1906.

Application No. 12, filed September 21, 1905, made by Silas Daniels, of Woodbury county, covered lot J of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 1.06 acres. Mr. Daniels assigned all his rights in and to said tract to J. J. Keefe, of Woodbury county, and said assignment was filed in the state land office January 19, 1906.

Application No. 13, filed September 30, 1906, made by C. F. Wolfe, of Woodbury county, covered lot L of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of thirty-nine hundredths of an acre.

Application No. 14, filed October 9, 1905, made by E. Erickson, of Woodbury county, covered lots D and E of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 2.35 acres.

Application No. 15, filed October 9, 1905, made by W. R. Benton, of Woodbury county, covered lot N of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of twenty-six hundredths of an acre. This tract was sold to Mr. Benton for the appraised value, $250.00, March 21, 1906, and patent was issued to him the same day.

Application No. 16, filed October 9, 1905, made by J. R. Chronister, of Woodbury county, covered lot M of section thirty-three (33), township eighty-nine

(89), range forty-seven (47), with an area of twenty-two hundredths of an acre. Mr. Chronister assigned all his rights to the said lot to Katie Chronister and said assignment was filed in the state land office February 14, 1906. This lot was sold to Katie Chronister for the appraised value, $225.00, February 14, 1906, and patent was issued to her on the same day.

Application No. 17, filed October 17, 1905, made by C. L. Swanson, of Woodbury county, covered lots C and K of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 1.10 acres.

Application No. 18, filed October 17, 1905, made by S. Beaver, of Woodbury county, covered lot O of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of sixty-three hundredths of an acre.

Application No. 19, filed October 18, 1905, made by J. R. Heeb, of Woodbury county, covered lot S of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of eighty-five hundredths of an acre. Mr. Heeb assigned all his rights in and to said lot to J. J. Keefe, of Woodbury county, and said assignment was filed in this department January 16, 1906.

Application No. 20, filed November 16, 1905, made by A. H. Rickman, of Woodbury county, covered lots A and B of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 1.97 acres.

Application No. 21, filed November 16, 1905, made by F. M. Molyneaux, of Woodbury county, covered lots P. Q and R of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 1.70 acres.

Application No. 25, filed January 8, 1906, made by Thomas Lamb, of Woodbury county, covered lots F, G, H and I of section thirty-three (33), township eighty-nine (89), range forty-seven (47), with an area of 3.27 acres, which were relinquished to the state of Iowa by Oscar Payne on the same date.

Application No. 22, filed December 18, 1905, made by John Mulhall, of Woodbury county, for the purchase of an island lying south of sections five (5) and six (6), township eighty-six (86) north, of range forty-seven (47), west of the 5th P. M., and also for 350 acres along the north side of an island lying west of sections nineteen (19) and thirty (30), township eighty-seven (87) north, of range forty-seven (47), west of the 5th P. M., Woodbury county, the former now known as Long Island and the latter as Best Island. The field notes and plat of the survey of these two islands were filed in the state land office March 10, 1906. The appraisement was made April 11, 1906. The appraised value of Long Island was $928.58 and the appraised value of that part of Best Island covered by the application of Mr. Mulhall was $1,271.67. On June 5, 1906, Mr. Mulhall relinquished all his rights in and to the above described islands to the state of Iowa and withdrew his deposits in accordance with the provisions of section 17 of chapter 212, acts of the Thirty-first General Assembly. These two islands will be advertised and sold sometime during the fall of 1906, under the provisions of the said act.

Application No. 23, filed January 2, 1906, made by Orland Colman, of Woodbury county, for the purchase of a strip of land lying in southwest corner of southeast quarter of section twenty-eight (28), township eighty-nine (89), range forty-seven (47), being a part of the island lying also in section thirty-three (33), township eighty-nine (89), range forty-seven (47), Woodbury county. The said strip contained an area of twenty-three hundredths of an acre. The field notes and plat of survey were filed in this department January 24, 1906. Mr. Colman assigned all his rights to said tract to J. J. Keefe and said assignment was filed in this department March 22, 1906. The tract had not been appraised June 30, 1906.

Application No. 24, filed January 8, 1906, by John Mulhall, of Woodbury county, for the purchase of Grand Island, lying south of sections twenty-five (25) and twenty-six (26), township eighty-nine (89), range forty-seven (47), west of the 5th P. M., Woodbury county, and containing an area of 181.23 acres, according to the returns of the survey which were filed in this department January 30, 1906. The island was appraised April 12, 1906, and the total appraised value was $671.18. On June 6, 1906, Mr. Mulhall relinquished all his

rights to the state of Iowa, and withdrew his deposit in accordance with the provisions of section 17 of chapter 212, acts of the Thirty-first General Assembly. This island will be advertised and sold during the fall of 1906, in accordance with the provisions of chapter 219, acts of the Thirty-first General Assembly.

Application No. 26, filed January 11, 1906, by John Mulhall, of Woodbury county, for the purchase of an island known as Governor's Island, lying west of sections twenty-nine (29) and thirty-two (32), township eighty-three (83) north, or range forty-five (45), west of the 5th P. M., Monona county. The field notes and plat of survey of this island were filed in this department February 5, 1906, and show a total area of 653.96 acres. The island had not been appraised at the close of the annual period ending June 30, 1906. Mr. Mulhall relinquished all his rights to said island to the state of Iowa June 5, 1906.

Application No. 27, filed January 20, 1906, made by John Mulhall, of Woodbury county, for the purchase of Hunter's Island, lying south of sections fifteen (15) and sixteen (16), township eighty-three (83) north, of range forty-six (46), west of the 5th P. M., Monona county. The field notes and plat of the survey of this island were filed in this department February 17, 1906, and show an area of 666.27 acres. This island had not been appraised at the close of the annual period ending June 30, 1906. Mr. Mulhall relinquished all his rights to said island to the state of Iowa June 5, 1906.

Application No. 28, filed January 20, 1906, made by John Mulhall, of Woodbury county, for the purchase of Bird Island, lying south of section twenty (20), township eighty-four (84) north, of range forty-six (46), west of the 5th P. M., Monona county. The field notes and plat of the survey of this island were filed in this department February 21, 1906, and show an area of 207.63 acres. This island had not been appraised at the close of the annual period ending June 30, 1906. Mr. Mulhall relinquished all his rights to said island to the state of Iowa June 5, 1906.

Application No. 29, filed February 10, 1906, by George S. Wright and George H. Mayne, of Pottawattamie county, for the purchase of a part of Big or Spring Lake in section twenty-three (23), township seventy-five (75) north, of range forty-four (44), west of the 5th P. M., Pottawattamie county. Soon after the filing of this application an order restraining the secretary of state from surveying, appraising and selling this tract, was issued by the district court of Pottawattamie county on petition of the city of Council Bluffs. The Thirty-first General Assembly, by the act known as chapter 216, acts of the Thirty-first General Assembly, granted this lake to the city of Council Bluffs.

Application No. 30, filed March 8, 1906, made by F. J. Jauron, of Woodbury county, for the purchase of that part of Best Island, lying west of sections nineteen (19) and thirty (30), township eighty-seven (87) north, of range forty-seven (47), west of the 5th P. M., Woodbury county, not covered by the application of John Mulhall. This island was surveyed March 10, 1906, and appraised April 11, 1906. The part applied for by Mr. Jauron contained an area of 629.23 acres and was appraised at $5,218.71. Mr. Jauron relinquished all his rights in and to said part of the said island to the state of Iowa and withdrew his deposit in accordance with the provisions of section 17 of chapter 212 of the acts of the Thirty-first General Assembly. Said relinquishment was filed in this department May 9, 1906. This island will be advertised and sold sometime during the fall of 1906.

SALES OF LANDS DURING THE ANNUAL PERIOD ENDING JUNE 30, 1905.

The following table shows the lands surveyed, appraised and sold under the provisions of chapter 185, acts of the Thirtieth General Assembly during the annual period ending June 30, 1905; also the acreage, the cost of survey and appraisement, the price for which sold, the name of purchaser and the date of patent. These lands were all located on

BRASSFIELD ISLAND,

lying in sections twenty-three (23), twenty-four (24), twenty-five (25), twenty-six (26) and thirty-five (35), township eighty-eight (88) north, range forty-eight (48), west of 5th P. M., Woodbury county, covered by applications Nos. 2, 3, 4 and 7, made respectively by H. Oehlerking, J. R. McCabe, John Good and Ira Chapman.

Lot	Section	Acres	Cost of survey	Cost of appraisement	Appraised value	Sale price	Name of Purchaser	Date of Patent
1	23	35.90			$ 143.60	$ 65.00	H. Oehlerking	April 14, 1905
2	23	55.73			278.65	30.00	H. Oehlerking	April 14, 1905
1	24	33.90			135.60	61.00	H. Oehlerking	April 14, 1905
2	24	46.24			924.80	210.00	H. Oehlerking	April 14, 1905
3	24	37.28			745.60	250.00	H. Oehlerking	April 14, 1905
1	25-6	72.70			1,817.50	1,300.00	H. Oehlerking	April 14, 1905
2	26	41.78			167.12	30.00	H. Oehlerking	April 14, 1905
3	26	59.20			296.00	296.00	H. Oehlerking	April 14, 1905
4	25 / 26	57.14			1,428.50	900.00	H. Oehlerking	April 14, 1905
5	26	64.86			1,621.50	355.00	H. Oehlerking	April 14, 1905
6	26	28.60			114.40	114.40	H. Oehlerking	April 14, 1905
7	26	37.60			150.40	80.84	J. R. McCabe	April 11, 1905
8	26	39.76			159.04	85.48	J. R. McCabe	April 11, 1905
2	35	49.58			198.32	198.32	Ira Chapman	April 11, 1905
3	35	35.59			88.97	88.97	Ira Chapman	April 11, 1905
4	35	26.72			66.80	66.80	John Good	Dec. 30, 1904
5	35	20.30			40.60	40.60	John Good	Dec. 30, 1904
..	..	742.88	$211.00	$31.05	$8,377.40	$4,172.41		

SALES OF LANDS DURING THE ANNUAL PERIOD ENDING JUNE 30, 1906.

The following tables show the lands sold under the provisions of chapter 185, acts of the Thirtieth General Assembly, during the annual period ending June 30, 1906, also the acreage, cost of survey and appraisement, the appraised value, the price for which sold, the name of the purchaser and the date of patent.

A SMALL ISLAND EAST OF BRASSFIELD ISLAND,

lying in section thirty-five (35), township eighty-eight (88) north, of range forty-eight (48), west of the 5th P. M., Woodbury county, Iowa, covered by application No. 10, made by J. W. Brown.

Lot	Section	Acres	Appraised value	Sale price	Name of Purchaser	Date of Patent
1	35	13.88	$138.80	$ 51.00	J. W. Brown	October 30, 1905

NOTE.—The cost of surveying and appraising this lot is included in the cost of surveying and appraising of Brassfield Island, given in the preceding table.

ABANDONED MISSOURI RIVER CHANNEL,

in section thirty-four (34), township seventy-nine (79) north, of range forty-five (45), west of the 5th P. M., Harrison county, Iowa, covered by application No. 5, made by George Coulthard.

Lot	Section	Acres	Cost of survey	Cost of appraisement	Appraised value	Sale price	Name of Purchaser	Date of Patent
5	34	34.70			$ 173.50			
6	34	40.00			200.00			
7	34	50.20			627.50	$1,000.00	Geo Coulthard	October 30, 1905
8	34	40.10			802.00			
..	..	165.00	$56.00	$22.55	$1,803.00	$1,000.00		

RIGHT OF WAY OVER BOYER LAKE,

in sections twenty-one (21), twenty-two (22), twenty-seven (27) and twenty-eight (28), township seventy-six (76) north, of range forty-four (44), west of the 5th P. M., Pottawattamie county, Iowa, covered by application No. 6, made by John C. Welling. This tract contains 9.0495 acres, the survey cost $151.35, the appraisement cost $24.56; the appraised value was $289.58; it was sold for the same price to John C. Welling and patent issued.

DUNCAN ISLAND,

lying in sections twenty-six (26), twenty-seven (27), thirty-four (34) and thirty-five (35), township eighty-eight (88) north, of range forty-eight (48), west of the 5th P. M. and sections two (2), three (3), ten (10) and eleven (11), township eighty-seven (87) north, of range forty-seven (47), west of the 5th P. M., Woodbury county, Iowa, covered by application No. 8, made by W. L. Heald.

Lot	Section	Acres	Cost of survey	Cost of appraisement	Appraised value	Sale price	Name of Purchaser	Date of Patent
1	27 34	23 16			$ 69.48			
2	34	40.60			121.80			
3	34	50.97			152.91			
4	34	58.81			176.43			
1	26 35	26.94			70.82			
2	35	12.47			37.41			
1	2	20.85			62.55			
2	2	18.50			55.50			
3	2	20.20			60.60	$ 700.00	John Mulhall	December 10, 1905
1	3	44.58			133.74			
2	3	30.84			92.52			
3	3	33.60			100.80			
4	3	40.00			120.00			
5	3	40.00			120.00			
6	3	37.17			111.51			
7	3	30.95			92.85			
8	3	40.00			120.00			
1	10	33.68			101.04			
1	11	6.32			18.96			
..	..	609.64	$346.00	$31.15	$1,828.92	$ 700.00		

TWO LOTS ON AN ISLAND OR SAND BAR,

lying in section thirty-three (33), township eighty-nine (89) north, of range forty-seven (47), west of the 5th P. M., Woodbury county, Iowa, covered by applications Nos. 15 and 16, made by W. R. Benton and J. R Chronister.

Lot	Section	Acres	Appraised value	Sale price	Name of Purchaser	Date of Patent
M	33	.26	$250.00	$250.00	W. R. Benton	March 21, 1906
N	33	.22	225.00	225.00	Katie Chronister	February 14, 1906
		.48	$475.00	$475.00		

NOTE.—The cost of appraising the whole tract, embracing nineteen lots with an area of 13.80 acres, was $29.36, the cost of surveying whole tract was $180.25. The sale of the remaining lots was stopped by injunction proceedings.

MISCELLANEOUS.

MEANDERED LAKES.

The Thirtieth General Assembly passed an act authorizing the executive council to survey and sell the meandered lakes and lake beds of the state whenever it was determined after examination by a competent engineer that it was to the best interests of the state and the general public to have such lakes drained and sold. L. E. Ashbaugh, of Ames, Iowa, was appointed engineer by Governor Cummins to examine the condition of lakes or lake beds, and ascertain whether their location is such that they can be drained and improved, and make a full report to the executive council of the area and depth of water and their general physical condition. In his capacity as engineer Mr. Ashbaugh has examined and reported on the following lakes: Iowa and Island Lakes in Hamilton county; Rat and Swan Lakes in Pocahontas county; Swan, Four Mile and Cheever Lakes in Emmet county; Rice Lake in Winnebago county; Bright's Lake in Worth county; Rush Lake in Osceola county; Sand Hill Lake in Woodbury county; Rush and Lard Lakes in Sac county; Elbow and Virginia Lakes in Palo Alto county; Pond Grove Lake in Calhoun county; Bass Lake No. 1 in Humboldt county and Bass Lake No. 2 in Humboldt and Webster counties.

One of the lakes examined, Island Lake in Hamilton county, has been disposed of under section 7 of the act, which authorizes the governor to issue deed to a bona fide purchaser from a county, who has paid to the county the reasonable value thereof and who has heretofore paid taxes or made valuable improvements in such lake bed. Another lake examined, Iowa Lake in Hamilton county, has in the meantime been patented to the state by the United States under the swamp land grant and by the state to Hamilton county, so further action on this lake has been suspended by the executive council.

The council has ordered the following lakes to be maintained: Rush Lake in Osceola county; Four Mile Lake in Emmet county, and Virginia Lake in Palo Alto county.

The council has ordered the following lakes to be drained and disposed of in accordance with the provisions of chapter 186 of the acts of the Thirtieth General Assembly: Rat and Swan Lakes in Pocahontas county; Rice Lake in Winnebago county; Bright's Lake in Worth county; Sand Hill Lake in Woodbury county; Rush and Lard Lakes in Sac county; Cheever Lake in Emmet county; Elbow Lake in Palo Alto county; Pond Grove Lake in Calhoun county; Bass Lake No. 1 in Humboldt county and Bass Lake No. 2 in Humboldt and Webster counties. The council has not yet made final order relative to Swan Lake in Emmet county.

The field notes and plat of survey of Sand Hill, Rush, Lard and Cheever Lakes has been filed in the state land office. The reports of the appraisements of Sand Hill, Rush and Lard Lakes have also been filed. The lakes had not been sold at the close of the annual period ending June 30, 1906.

SURVEYS.

The original field notes and plats of the government survey of the state of Iowa were turned over to the state by the general government when the office of surveyor-general was discontinued. Anyone desiring information relative to the original survey can obtain the same from this department. Certified copies of field notes and plats will be furnished for a reasonable fee.

The biennial reports of the state land office for the years 1897 and 1899 contain a synopsis of the acts of congress relative to surveys, and also the general rules prescribed by the department of the interior relative to surveys and the restoration of lost or obliterated corners. The supply of these reports is not entirely exhausted, and copies of the same can be obtained on application to this department.

CARR AND BIG OR SPRING LAKES.

By chapter 216, acts of the Thirty-first General Assembly, the legislature granted, relinquished and conveyed Big or Spring Lake, situated in sections eleven (11), thirteen (13), fifteen (15), twenty-two (22) and twenty-three (23), township seventy-five (75) north, of range forty-four (44), west of 5th P. M., Pottawattamie county, to the city of Council Bluffs, in trust for park purposes.

By chapter 217, acts of the Thirty-first General Assembly, the legislature granted and relinquished Carr Lake, situated in sections twenty-nine (29) and thirty-two (32), township seventy-four (74) north, of range forty-three (43), west of 5th P. M., Pottawattamie county, to the city of Council Bluffs.

QUIETING TITLE.

The Thirty-first General Assembly passed several acts authorizing the issuance of deeds or patents for the purpose of quieting the title to the lands in question. The following is a list of said acts with action taken thereon.

Chapter 219, acts of Thirty-first General Assembly, authorizes issuance of deed conveying and relinquishing all claim, right, title and interest the state of Iowa has in and to the northeast quarter of section seventeen (17), township ninety-two (92) north, of range forty-five (45), west of 5th P. M., Plymouth county, to the present owners thereof. The act became effective July 4, 1906.

Chapter 220, acts of Thirty-first General Assembly, authorizes the governor and secretary of state to cancel patent No. 2817 issued to Jesse Williams covering the west half of northwest quarter of section eleven (11), township seventy-four (74) north, of range seventeen (17), west of 5th P. M., Mahaska county, and to issue new patent to F. J. Page covering the north half of northwest quarter of section eleven (11), township seventy-four (74), north of range seventeen (17), west of 5th P. M., Mahaska county. The writ of cancellation and the new patent were issued and recorded in this department May 21, 1906.

Chapter 221, acts of Thirty-first General Assembly, authorized the governor and secretary of state to issue quit-claim deeds to Mattie Dunham and S. Vene Dunham as follows: To S. Vene Dunham the northwest quarter of northeast quarter and east half of northwest quarter of section twenty-nine (29), township seventy-three (73) north, of range one (1), and to Mattie Dunham the southwest quarter of northwest quarter and east half of section twenty-nine (29) and southwest quarter, west half of southeast quarter, south half of northwest quarter and northwest quarter of northwest quarter of section twenty-eight (28), township seventy-three north, of range one (1), west of 5th P. M., Louisa county. The deeds were issued and recorded in this department March 23, 1906.

Chapter 222, acts of Thirty-first General Assembly, authorized the governor and secretary of state to issue patent to Samuel Kingery covering southeast quarter of northwest quarter of section five (5), township seventy-seven (77) north, of range twenty (20), west of 5th P. M., Marion county, Iowa. The patent was issued and recorded in this department May 10, 1906.

INDEX.

PAGES

Abandoned River Channels, Sale of 41-50
Agricultural College Lands 11
Islands in Navigable Rivers, Sale of 51
Letter of Transmittal ..... III-IV
Miscellaneous 54-55
Railroad Lands 41
School Lands 1-6
Swamp Lands 13-40
University Lands 7-10

STATE OF IOWA

Department of Public Instruction

DES MOINES

SUPERINTENDENT OF PUBLIC INSTRUCTION

JOHN F. RIGGS.

DEPUTY SUPERINTENDENT

J. C. BENNETT.

STENOGRAPHER

BYRDELLA JOHNSON.

STATE BOARD OF EDUCATIONAL EXAMINERS

JOHN F. RIGGS, *ex officio President*,	Des Moines
GEORGE E. MACLEAN, *ex officio*,	Iowa City
HOMER H. SEERLEY, *ex officio*,	Cedar Falls
*OWEN J. MCMANUS,	Council Bluffs
MARIA M. ROBERTS,	Ames
VIOLA H. SCHELL *Secretary*,	Des Moines

* Supt. Z. C. Thornburg will succeed Supt. O. J. McManus January 1, 1907.

LETTER OF TRANSMITTAL.

To His Excellency, ALBERT B. CUMMINS, *Governor of the State of Iowa:*

SIR:—I have the honor to submit herewith, as required by law, the Report of the Department of Public Instruction for the period beginning September 18, 1905, and ending June 30, 1906.

JOHN F. RIGGS,
Superintendent of Public Instruction.

December 1, 1906.

SUPERINTENDENTS OF PUBLIC INSTRUCTION.

TERRITORY AND STATE OF IOWA.

Name	County	Time	Postoffice
William Reynolds	Des Moines	1841–1842	Deceased.
James Harlan	Henry	1847——	Deceased.
Thos. H. Benton	Dubuque	1848–1854	Deceased.
James D. Eads	Lee	1854–1857	Deceased.
Joseph C. Stone	Johnson	1857——	Deceased.
M. L. Fisher	Clayton	1857–1858	Deceased.
Oran Faville	Mitchell	1864–1867	Deceased.
D. Franklin Wells	Johnson	1867–1868	Deceased.
A. S. Kissell	Scott	1869–1872	Deceased.
Alonzo Abernethy	Crawford	1872–1876	Osage.
C. W. von Coelln	Black Hawk	1876–1881	New London.
J. W. Akers	Linn	1882–1888	Chicago, Ill.
Henry Sabin	Clinton	1888–1892	Des Moines.
J. B. Knoepfler	Allamakee	1892–1894	Cedar Falls.
Henry Sabin	Clinton	1894–1898	Des Moines.
Richard C. Barrett	Mitchell	1898–1904	Ames.
John F. Riggs	Keokuk	1904——	Des Moines.

The office of superintendent was abolished in 1842. Again in 1858 in was abolished and the duties were performed by the State Board of Education, of which Thos. H. Benton acted as secretary for five years.

GENERAL SUMMARY OF STATISTICS.

SECRETARIES' REPORTS.

SCHOOL DISTRICTS.

	1895	1900	1905	1906
School townships	1,193	1,187	1,182	1,187
Independent districts	3,614	3,686	3,766	3,798
Whole number of districts	4,807	4,873	4,948	5,015
Sub-districts	9,280	9,423	9,403	9,236

SCHOOLS.

Ungraded	12,517	12,615	12,263	12,087
Rooms in graded	4,777	5,766	6,607	6,690
Whole number	17,294	18,381	18,870	18,777
Average duration in months	8	8	8	8.5

TEACHERS.

Males employed	5,726	4,948	3,598	3,548
Females employed	22,117	23,841	26,021	26,102
Whole number	27,843	28,789	29,619	29,650
Average monthly compensation—males	$37.68	$40.20	$48.62	$50.08
Average monthly compensation—females	$31.63	$30.24	$36.06	$39.90

SCHOLARS.

Between five and twenty-one—males	362,364	371,164	363,152	353,044
Between five and twenty-one—females	350,577	359,990	355,630	349,799
Total Enumeration	712,941	731,154	718,782	707,843
Enrolled in public schools	533,824	566,223	550,376	549,449
Total average attendance	339,300	373,474	375,563	375,639
Percentage enrollment on enumeration	.75	.78	.77	.78
Percentage attendance on enrollment	.64	.66	.68	.68
Percentage attendance on enumeration	.48	.50	.52	.53
Average tuition per month per scholar	$1.87	$1.96	$2.23	$2.14

SECRETARIES' REPORTS—CONTINUED.

SCHOOLHOUSES.

	1895	1900	1905	1906
Whole number	13,613	13,861	13,993	13,947
Value	$15,645,543	$17,655,992	$22,456,618	$ 23,198,769

APPARATUS.

Value	569,910	798,294	847,998	871,174

DISTRICT LIBRARIES.

Number of volumes	151,561	334,300	794,769	881,398

SHADE TREES ON SCHOOL GROUNDS.

Number of growing trees	182,610	219,904	269,959	199,601

TEMPERANCE INSTRUCTION.

Schools teaching effects of stimulants	16,987	17,510	18,218	18,052

TREASURERS' REPORTS.

SCHOOLHOUSE FUND.

RECEIPTS.

	1895	1900	1905	1906
On hand at last report	$ 395,514.91	$ 434,467.13	$ 478,110.12	$ 552,737.60
From district tax	739,887.26	803,850.14	960,811.22	899,467.42
From other sources	581,090.30	694,698.26	561,256.62	354,266.06
Total receipts	$1,716,492.47	$1,933,015.53	$2,000,177.96	$ 1,806,471.08

TREASURERS' REPORTS—CONTINUED.

EXPENDITURES.

	1895	1900	1905	1906
For schoolhouses and sites	$ 658,656.17	$ 664,141.23	$ 777,241.36	$ 623,403.18
For libraries and apparatus	13,430.10	2,297.08	802.33	447.55
On bonds and interest	520,931.33	532,396.18	473,318.26	412,997.56
Paid for other purposes	169,834.33	158,856.09	196,078.41	180,874.02
Total expenditures	$ 1,362,851.93	$ 1,357,690.58	$ 1,447,440.36	$ 1,217,722.31
On hand	353,640.54	575,324.95	552,737.60	588,748.77
Total	$ 1,716,492.47	$ 1,933,015.53	$ 2,000,177.96	$ 1,806,471.08

CONTINGENT FUND.

RECEIPTS.

On hand at last report	$ 543,215.48	$ 708,241.07	$ 772,662.94	$ 876,705.65
Received from district tax	1,631,354.76	1,675,388.91	2,296,455.38	2,302,487.26
Received from other sources	221,397.58	234,340.19	310,770.27	215,647.60
Total receipts	$ 2,395,949.82	$ 2,617,970.17	$ 3,369,888.59	$ 3,394,840.51

DISBURSEMENTS.

For fuel, rent, repairs, etc	$ 1,114,181.10	$ 1,282,340.35	$ 1,707,536.51	$ 1,394,104.01
Paid secretaries and treasurers	137,673.02	142,387.61	156,167.09	152,504.32
For records and apparatus	.....	43,305.06	39,912.37	34,355.77
For library books and dictionaries	.....	16,705.36	19,028.35	11,354.67
For free text-books	.....	23,219.04	26,393.53	26,362.75
For text-books and general supplies	209,365.61	182,251.40	146,893.94	134,105.21
For other purposes	344,687.57	279,239.14	397,056.27	395,472.58
Total expenditures	$ 1,805,907.30	$ 1,969,447.96	$ 2,492,988.06	$ 2,148,759.31
On hand	590,042.52	648,522.21	876,900.53	1,246,081.20
Total disbursements	$ 2,395,949.82	$ 2,617,970.17	$ 3,369,888.59	$ 3,394,840.51

TEACHERS' FUND.

RECEIPTS.

On hand at last report	$ 2,058,200.86	$ 2,719,465.88	$ 3,231,405.69	$ 3,457,862.27
From district tax	4,305,995.81	4,715,506.75	5,969,517.74	6,017,401.71
From semi-annual apportionment	838,531.56	816,581.22	897,490.41	881,348.60
From other sources	140,508.48	187,205.91	208,652.93	227,411.81
Total receipts	$ 7,343,236.71	$ 8,438,759.76	$10,307,066.77	$10,584,044.39

EXPENDITURES.

Paid teachers	$5,075,492.37	$5,606,932.59	$ 6,745,416.24	$ 6,843,789.72
Paid for other purposes	73,623.01	94,848.06	69,484.30	106,799.55
Total expenditures	$5,159,115.38	$5,701,780.65	$ 6,849,181.50	$ 6,950,589.27
On hand	2,194,121.33	2,736,979.11	3,457,885.27	3,633,454.12
Total	$7,343,236.71	$8,438,759.76	$10,307,066.77	$10,584,044.39

COUNTY SUPERVISION.

EXAMINATION OF TEACHERS.

	1895	1900	1905	*1906
First grade certificates issued	11,848	3,308	3,649	1,679
Second grade certificates issued	14,336	14,131	14,206	7,276
Third grade certificates issued	1,145	7,144	5,531	3,223
Other certificates issued	.....	723	1,026	452
Total number issued	27,329	25,306	24,411	12,630
Applicants rejected	5,225	4,456	4,702	2,683
Total number examined	32,554	29,762	29,195	15,313
Certificates revoked	4	.....	.....	5
Average age of applicants	22.8	22	22	23
No experience in teaching	3,876	3,560	4,131	2,607
Taught less than one year	3,852	4,208	4,340	3,010
With state certificates or diplomas	677	1,285	1,557	1,579

VISITATION OF SCHOOLS.

Schools visited	11,692	9,912	10,487	10,852
Visits made during the year	15,167	12,343	12,646	12,598
Educational meetings held	1,098	1,128	795	827

APPEALS.

Number of cases	62	43	23	11

COMPENSATION.

Total paid county superintendent	$ 120,780.00	$ 120,978.00	$ 125,889.00	$ *91,869.50
Average received per annum	1,220.00	1,222.00	1,272.00	*927.98

* Report covers period from September 18, 1905 to June 30, 1906.

TEACHERS' NORMAL INSTITUTES.

Number of institutes held	99	99	99	*35
Continuing weeks	2.3	2.1	1.8	1.6
Males in attendance	3,678	2,412	1,718	616
Females in attendance	18,682	17,132	17,207	6,069
Total attendance	22,360	19,544	18,925	6,685

INSTITUTE FUND.

RECEIPTS.

On hands at last report	$ 17,988.14	$ 14,564.88	$ 14,885.12	$ *16,409.36
Examination fees	32,822.00	32,588.00	32,763.00	16,867.00
Registration fees	22,360.00	19,544.00	19,075.00	6,685.00
State appropriation	4,950.00	4,950.00	4,950.00	2,000.00
From other sources	737.29	1,437.16	540.96	533.46
Total	$ 78,857.43	$ 73,084.04	$ 72,214.08	$ 42,494.82

INSTITUTE FUND—CONTINUED.

EXPENDITURES.

	1895	1900	1905	*1906
For instruction and lectures	$ 48,579.39	$ 51,711.51	$ 49,110.97	$ 17,072.59
For incidentals	10,483.79	6,963.17	6,685.26	2,708.60
On hand	19,794.25	14,409.36	16,417.85	22,713.63
Total	$ 78,857.43	$ 73,084.04	$ 72,214.08	$ 42,494.82

*The period for reporting closed June 30, 1906. Many institutes were held after that date, but will appear in the report for the year ending June 30, 1907.

PERMANENT SCHOOL FUND.

Amount in September	.....	.....	$4,760,520.54	$ 4,777,994.00
Interest on the same	.....	.....	214,132.30	219,947.00

THE COST OF OUR SCHOOLS.

For teachers' salaries	$5,075,492.37	$5,606,932.59	$ 6,745,416.24	$ 6,843,780.62
For schoolhouses, apparatus, etc.	736,719.66	707,446.29	817,153.73	657,758.95
For general contingencies	2,505,662.58	2,714,540.31	3,227,039.95	2,815,522.32
Total	$8,317,874.61	$9,028,919.19	$10,789,609.92	$10,317,061.89

COMPUTED ON TAXABLE PROPERTY.

NUMBER OF MILLS FOR EACH DOLLAR OF ASSESSED VALUATION.

Teachers' salaries	.....	10.4	10.8	10.8
Schoolhouses, apparatus, etc.	.....	1.3	1.3	1.
General contingencies	.....	5.3	5.3	4.4
Total	.....	17.	17.4	16.2

ON ESTIMATED POPULATION

FOR EACH INDIVIDUAL OF ENTIRE POPULATION.

Teachers' salaries	$ 2.47	$ 2.52	$ 3.05	$ 3.10
Schoolhouses, apparatus, etc.	.36	.32	.37	.30
General contingencies	1.22	1.22	1.47	1.27
Total	$ 4.04	$ 4.06	$ 4.89	$ 4.67

ON SCHOOL ENUMERATION

FOR EACH YOUTH BETWEEN FIVE AND TWENTY-ONE.

Teachers' salaries	$ 7.12	$ 7.67	$ 9.38	$ 9.67
Schoolhouses, apparatus, etc	1.03	.97	1.14	.93
General contingencies	3.53	3.71	4.49	3.98
Total	$ 11.68	$ 12.35	$ 15.01	$ 14.58

ON TOTAL ENROLLMENT

FOR EACH PUPIL ENROLLED IN SCHOOL.

	1895	1900	1905	1906
Teachers salaries	$ 9.51	$ 9.90	$ 12.26	$ 12.44
Schoolhouses, apparatus, etc	1.38	1.25	1.48	1.23
General contingencies	4.69	4.79	5.86	5.12
Total	$ 15.58	$ 15.94	$ 19.60	$ 18.79

ON AVERAGE ATTENDANCE

FOR EACH PUPIL ACTUALLY IN ATTENDANCE THE AVERAGE TIME.

Teachers' salaries	$ 15.38	$ 15.01	$ 17.21	$ 18.22
Schoolhouses, apparatus, etc	2.24	1.89	2.18	1.76
General contingencies	7.46	7.27	8.98	7.50
Total	$ 25.08	$ 24.17	$ 28.37	$ 27.48

TABULAR EXHIBIT SHOWING THE GROWTH OF THE PUBLIC

Year	Districts: School townships	Districts: Independent districts	Districts: Subdistricts	Schools: Rural schools	Schools: Rooms in town and city schools	Schools: Average annual session: Months	Schools: Average annual session: Days	Teachers: Number Employed: Males	Teachers: Number Employed: Females	Teachers: Average Compensation per Month: Males	Teachers: Average Compensation per Month: Females	Pupils: No. of persons between the ages of 5 and 21 years	Pupils: Number enrolled in public schools	Pupils: Total average attendance	Pupils: Average cost of tuition per mo.
1847	.....	416	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,922	2,439	.....	.....
1848	.....	693	.....	105	.....	.....	.....	101	23	$15.43	$ 8.20	40,646	7,077	.....	.....
1849	.....	1,005	.....	554	.....	4	4	336	245	14.53	7.64	50.082	17,350	.....	.....
1850	.....	1,262	.....	914	.....	3	10	549	250	14.76	8.78	64,336	24,804	.....	.....
1851	.....	1,358	.....	1,181	.....	.....	.....	706	432	.....	.....	77,154	33,040	.....	.....
1852	.....	1,560	.....	1,266	.....	.....	.....	806	525	.....	.....	85,060	33,033	.....	.....
1853	.....	1,761	.....	1,379	.....	3	12	740	599	.....	.....	100,083	42,442	24,559	.....
1854	.....	2,353	.....	1,520	.....	3	9	961	772	19.61	9.39	111,093	44,115	.....	.....
1855	‡	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1856	.....	2,850	.....	2,153	.....	.....	.....	1,279	1,243	14.47	8.23	173,868	59,014	.....	.....
1857	.....	3,265	.....	2,708	.....	.....	.....	1,572	1,424	24.38	12.95	195,285	79,670	.....	.....
1858	* 932	.....	4,109	2,200	.....	.....	.....	1,118	1,682	25.33	9.42	233,927	36,574	.....	.....
1859	* 993	.....	4,574	4,243	.....	.....	.....	2,901	2,364	27.68	17.16	240,531	142,849	79,411	$1.10
1860	*1,013	.....	4,655	4,927	.....	.....	.....	3,219	3,155	23.76	15.28	244,938	167,869	77,113	1.06
1861	*1,073	.....	4,803	5,502	.....	.....	.....	3,763	1,562	24.24	16.20	262,570	183,318	101,893	1.10
1862	*1,105	.....	5,057	5,895	.....	.....	.....	3,618	4,187	21.70	14.24	269,522	201,805	100,041	1.02
1863	*1,129	.....	5,172	6,237	.....	4	2	2,937	5,563	22.00	15.68	281,733	199,750	111,185	1.19
1864	*1,141	.....	5,340	6,623	.....	5	5	2,815	6,140	25,12	17.60	294,912	210,569	117,378	1.12
1865	*1,171	.....	5,572	5,732	.....	5	5	2,353	6 467	31.64	22.80	324,338	217,593	110,593	1.36
1866	*1,195	.....	5,926	5,900	.....	5	4	2,673	6,670	33.60	23.76	348,498	241,827	136,174	1.52
1867	*1,321	.....	6,168	6,229	.....	5	6	3,676	6,667	35.88	24.64	372,969	257,281	148,620	1.37
1868	*1,412	.....	6,410	6,439	212	6	8	4,123	6,848	35.42	25.72	393,630	279,007	169,773	1.32
1869	*1,462	.....	6,773	6,788	221	6	12	4,479	7,515	36.96	27.16	418,168	296,138	178,329	1.34
1870	1,176	334	6,986	6,919	213	6	4	4,909	7,806	35.60	26.80	431,134	320,803	202,246	1.32
1871	1,260	344	7,716	7,823	289	6	10	5,483	8,587	36.00	27.80	460,629	341,938	211,562	1.52
1872	1,317	400	8,438	8,156	403	6	10	5,901	9,320	36.00	28.66	475,499	340,789	214,905	1.48
1873	1,266	1,270	7,814	8,397	419	6	10	6,091	10,193	36.28	27.68	491,344	347,572	204,204	1.35
1874	1,195	2,026	7,316	8,797	375	6	14	6,273	10,729	35.95	27.67	506,385	367,095	215,656	2.31
1875	1,134	2,536	7,062	9,203	407	6	16	6,500	11,645	36.68	28.34	533,571	384,012	225,415	2.32
1876	1,099	2,933	7,017	9,154	405	6	16	6,830	12,222	37.27	28.09	553,920	398,825	229,315	2.29
1877	1,086	3,138	7,015	9,948	476	7	5	7,348	12,518	34.88	28.69	567,859	421,163	251,372	1.62
1878	1,119	3,117	7,266	10,218	†2,008	7	6	7,561	13,023	33.98	27.84	575,474	428,362	256,913	1.60
1879	1,140	3,139	7,543	10,457	2,083	7	7	7,573	13,579	31.71	26.40	577,353	431,317	264,702	1.49
1880	1,162	3,192	7,668	10,590	2,209	7	8	7,254	14,314	31.16	26.28	586,556	426,057	259,836	1.56
1881	1,161	3,178	7,808	10,741	2,311	7	8	6,546	15,230	32.50	27.25	594,730	431,513	254,088	1.62
1882	1,170	3,205	8,134	10,751	2,359	7	2	6,044	16,037	35.20	27.46	604,739	406,947	253,688	2.10
1883	1,171	3,189	7,955	10,874	2,720	7	2	5,695	16,521	35.21	27.80	621,042	477,222	276,901	2.15
1884	1,183	3,281	8,392	10,436	2,957	7	4	5,760	17,359	37.40	30.42	623,151	472,966	284,498	2.08
1885	1,202	3,401	8,546	10,949	3,060	7	4	5,809	17,906	37.95	29.45	634,407	477,663	281,794	2.14
1886	1,195	3,340	8,654	11,628	3,201	7	6	5,927	18,748	38.42	29.10	638,156	480,788	284,567	2.18
1887	1,199	3,409	8,661	11,782	3,194	7	8	6,007	18,205	38.00	29.50	638,448	487,169	294,937	2.04
1888	1,193	3,426	8,634	12,065	3,400	7	14	5,595	19,518	36.44	30.05	639,248	477,184	291,070	1.83
1889	1,188	3,451	8,768	12,088	3,523	7	14	5,432	20,361	37.52	30.37	649,606	489,229	304,856	1.79
1890	1,202	3,439	8,875	12,094	3,668	7	16	5,460	21,107	37.09	30.21	660,494	493,267	306,309	1.80
1891	1,198	3,463	8,969	12,178	3,854	7	16	5,228	21,541	37.54	30.52	668,541	503,755	317,287	1.80
1892	1,193	3,532	8,985	12,332	4,123	7	18	4,978	22,275	37.76	30.78	675,024	509,830	321,708	1.81
1893	1,185	3,584	9,145	12,387	4,328	7	16	4,837	23,464	38.73	30.81	687,150	513,614	324,217	1.89
1894	1,191	3,577	9,190	12,456	4,520	7	18	5,281	22,782	38.19	31.60	697,228	522,731	331,408	1.89
1895	1,193	3,614	9,280	12,577	4,777	8	0	5,726	22,117	37.68	31.63	712,941	533,824	339,300	1.88
1896	1,189	3,633	9,265	12,526	5,002	8	0	5,614	22,507	38.28	32.23	720,075	543,052	345,242	1.89
1897	1,190	3,647	9,311	12,578	5,184	8	2	5,824	22,208	37.01	30.45	727,694	546,838	347,620	1.87
1898	1,193	3,642	9,338	12,578	5,381	8	1	5,855	22,839	37.10	31.20	727,456	548,852	370,845	1.77
1899	1,175	3,682	9,378	12,616	5,561	7	9	5,577	22,860	38.31	30.30	727,775	554,992	364,409	1.86
1900	1,187	3,686	9,423	12,615	5,766	8	0	4,948	23,841	40.20	30.24	731,154	566,223	373,474	1.96
1901	1,187	3,711	9,441	12,623	5,875	8	9	4,757	24,088	41.53	30.68	735,159	562,662	373,547	1.98
1902	1,187	3,750	9,487	12,464	6,049	8	...	4,161	24,912	43.66	30.17	728,810	560,173	374,103	1.99
1903	1,192	3,721	9,426	12,472	6,262	8	...	3,733	25,554	45.99	32.60	721,486	550,202	358,438	2.18
1904	1,189	3,741	9,413	12,492	6,458	8	...	3,606	26,019	48.24	35.51	723,366	545,940	373,023	2.18
1905	1,182	3,766	9,403	12,263	6,607	8	...	3,598	26,021	48.62	36.06	716,882	550,376	372,097	2.23
1906	1,187	3,793	9,236	12,087	6,690	8	10	3,548	26,102	63.97	43.57	702,843	549,449	375,639	2.14

* Including independent districts.
† Rooms in town and city schools.
‡ No report in 1855.

SCHOOL SYSTEM OF IOWA FROM 1847 TO 1906 INCLUSIVE.

Schoolhouses		Volumes in libraries	Teachers' institutes held	Expenditures				Annual interest of permanent fund	Total equalized assessment of entire state	Year
Total number	Value			Teachers' salaries	Schoolhouses, grounds, libraries and apparatus	Fuel and other contingencies	Total			
.....	.....	.....	....	.....	.....	.....	.....	.....	$ 12,271,000	1847
.....	.....	.....	....	.....	.....	.....	.....	$ 2,185	14,450,000	1848
387	$ 38,506	180	....	$ 24,648	$ 18,278	$ 1,812	$ 44,738	6,138	18,509,000	1849
522	68,762	287	....	36,814	30,955	3,450	71,219	17,028	22,623,000	1850
557	63,412	476	....	47,502	25,799	3,475	76,756	23,546	28,465,000	1851
804	99,708	703	....	54,643	18,822	4,425	77,890	20,600	38,427,000	1852
859	144,979	943	....	72,095	31,800	3,730	107,625	36,186	49,540,000	1853
1,005	170,564	576	....	87,817	30,224	3,924	121,965	50,155	72,327,000	1854
.....	.....	.....	....	.....	.....	.....	.....	68,796	106,895,000	1855
1,333	265,799	875	....	147,862	128,437	15,442	291,741	102,718	164,395,000	1856
1,686	571,064	623	....	198,142	147,167	19,206	364,515	111,839	210,045,000	1857
2,182	971,004	249	20	148,574	98,719	51,181	298,474	103,966	179,828,000	1858
2,620	1,049,747	627	14	383,589	166,802	67,241	617,632	145,035	197,823,000	1859
3,208	1,206,840	2,325	32	445,468	158,291	52,179	655,938	142,151	193,385,000	1860
3,479	1,288,837	2,995	33	518,591	134,903	40,953	694,447	140,427	177,451,000	1861
3,676	1,290,288	3,888	56	515,939	130,805	49,027	704,771	155,217	175,000,000	1862
4,110	1,394,788	3,857	60	570,115	160,253	58,289	788,657	123,766	167,109,000	1863
4,274	1,739,131	4,840	63	686,672	199,590	78,029	964,291	135,329	165,000,000	1864
4,635	2,183,738	6,389	59	856,725	297,453	111,489	1,265,667	138,840	215,068,000	1865
5,009	2,836,757	10,334	69	1,006,628	572,593	158,739	1,737,955	165,344	220,000,000	1866
5,454	3,450,978	9,303	67	1,161,653	692,034	185,910	2,039,597	177,791	256,517,000	1867
6,000	4,397,944	8,776	65	1,330,823	917,604	415,484	2,663,911	201,403	260,000,000	1868
6,407	5,374,542	8,932	74	1,438,964	941,884	466,186	3,146,034	204,604	295,000,000	1869
6,888	6,191,633	11,399	78	1,636,951	1,038,404	378,065	3,043,420	238,356	300,000,000	1870
7,598	6,868,910	11,482	78	1,900,893	935,617	432,680	3,269,190	226,111	349,038,000	1871
8,253	7,495,926	11,783	85	2,130,047	1,212,722	722,897	4,065,666	249,077	366,076,000	1872
8,856	8,164,325	12,944	84	2,248,676	1,184,083	796,695	4,229,454	275,789	369,124,000	1873
9,228	8,232,935	10,719	92	2,447,420	1,154,745	832,646	4,443,482	304,836	374,340,000	1874
9,528	8,617,956	13,120	97	2,598,440	1,114,684	892,626	4,605,749	318,997	395,423,000	1875
9,908	9,375,833	17,122	98	2,784,099	1,168,057	1,205,618	4,957,774	283,021	401,264,000	1876
10,296	9,044,973	17,329	99	2,953,645	1,106,788	1,136,995	5,197,428	276,960	404,670,000	1877
10,566	9,161,701	20,587	99	3,011,230	1,101,956	990,213	5,103,399	284,013	401,488,000	1878
10,791	9,066,145	22,581	99	2,927,308	1,149,718	979,452	5,051,478	276,218	405,654,000	1879
11,037	9,243,243	22,609	99	2,901,948	1,231,598	787,703	4,921,249	282,903	409,819,009	1880
11,221	9,533,493	26,751	98	3,040,716	1,263,663	825,441	5,129,820	234,622	419,316,000	1881
11,285	9,949,243	27,899	99	3,218,320	1,404,727	935,212	5,558,259	225,997	426,281,000	1882
11,789	10,473,147	34,749	99	3,630,506	1,426,260	1,041,666	6,098,442	229,748	464,105,000	1883
11,975	10,808,093	33,922	99	3,696,453	1,487,395	1,053,123	6,236,971	242,710	464,508,000	1884
12,309	12,690,326	57,095	99	3,777,092	1,227,815	1,049,406	6,054,313	248,260	488,953,000	1885
12,444	11,560,326	46,527	99	3,981,038	1,280,135	1,071,005	6,332,173	250,393	489,540,000	1886
12,631	11,706,439	55,203	99	4,026,919	1,262,791	1,086,756	6,376,469	255,207	500,950,000	1887
12,752	12,007,340	63,169	99	4,107,102	1,251,198	1,048,269	6,406,569	261,763	504,901,000	1888
12,879	12,580,345	74,891	99	4,197,165	1,582,777	1,068,186	6,848,128	263,690	522,567,000	1889
12,997	12,715,766	84,957	99	4,318,871	1,380,668	1,010,778	6,710,317	266,338	520,983,000	1890
13,129	13,184,914	98,701	99	4,458,590	1,611,413	1,074,195	7,144,198	247,686	531,368,526	1891
13,275	13,800,152	106,130	99	4,589,236	1,247,206	1,585,110	7,421,552	233,989	533,988,309	1892
13,433	15,110,494	122,728	99	4,789,323	1,303,970	1,820,082	7,913,375	229,508	565,857,799	1893
13,519	15,007,468	151,904	99	4,957,251	1,471,555	1,831,734	8,200,540	237,067	559,983,362	1894
13,613	15,645,543	151,561	99	5,075,492	1,362,852	1,879,531	8,317,875	235,663	558,985,292	1895
13,686	15,867,425	176,519	99	5,205,287	1,280,451	1,851,308	8,337,046	234,918	555,984,549	1896
13,744	16,355,842	212,702	99	5,264,354	1,341,885	1,834,189	8,440,428	238,910	555,061,274	1897
13,775	16,790,073	252,972	99	5,315,157	1,283,634	1,802,977	8,401,768	236,355	472,403,061	1898
13,836	16,908,076	300,795	99	5,417,663	1,253,663	1,860,163	8,531,489	236,277	472,480,432	1899
13,861	17,655,992	334,300	98	5,606,932	1,258,844	2,163,142	9,028,918	237,400	539,753,759	1900
13,922	18,223,749	453,554	99	5,747,339	1,413,867	2,160,446	9,321,652	217,885	538,462,618	1901
13,931	18,989,923	554,110	99	5,981,652	1,411,422	2,163,816	9,556,890	214,078	572,840,391	1902
13,968	20,389,565	642,778	99	6,242,926	1,655,751	2,386,312	10,284,989	214,125	637,937,386	1903
13,956	21,832,042	714,492	99	6,541,754	992,361	3,162,577	10,696,692	214,129	641,832,582	1904
13,993	22,456,618	794,769	99	6,745,416	851,897	3,192,297	10,789,610	214,194	620,894,110	1905
13,947	23,198,769	881,398	35	6,843,781	1,036,848	2,419,809	10,317,062	219,947	634,733,822	1906

THIRTY-THIRD BIENNIAL REPORT OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION.

IN GENERAL.

The cause of education in Iowa has in general had remarkable progress during the school year covered by this report. The prosperity of the State has been manifest not only in every commercial and business enterprise, but in our schools and colleges as well.

Of the many private and denominational colleges occupying an important place in the educational work of the commonwealth not one so far as known has shown decadence and many have had a phenomenal growth. The same is true in even larger measure of our State University, or State College of Agriculture and the Mechanic Arts and our State Normal School. It is a remarkable fact that while the population of the State has been practically stationary for a decade, the number of students in attendance upon our best high schools, normal schools, colleges and universities has more than doubled within that period. No educational phenomenon either in Iowa or the country at large is so marked as the trend toward higher education. The elementary schools have shown less marked advancement, yet progress is also discernible here. The average daily attendance last year was slightly in advance of the preceding year, while the average time the schools were in session was six days more than for any previous year. A marked advance is also shown in teachers' salaries, the average salary now paid male teachers in Iowa being $63.97 per month, while women teachers receive an average of $43.41 per month.* But to the careful student of statistics it is clear that the graded schools of the cities and towns have made most of the increase both in attendance and in salaries paid teachers. We still have hundreds of country schools maintained for from one to

*NOTE—The average compensation of teachers was found this year by dividing the the total amount paid teachers, male and female, by the total number of months all teachers, male and female, were employed, as is recommended by the National Bureau of Education. Formerly it has been the custom of this department to compute the average compensation upon the number of different teachers employed, disregarding the time, and the average compensation, as reported for the several corporations. By this method the average compensation this year is males $49.77, females $40.30. Hereafter the mothod employed this year and recommended by the Commissioner of Education will be employed.

ten pupils each. We still have many poorly prepared teachers. The need of eliminating the weak schools thereby making possible the retention of the best teachers and the rejection of the poorer ones is easily the most pressing educational need of the hour.

CHANGE IN CONSTITUTION AND LAWS AFFECTING TIME OF REPORTING.

The recently adopted amendment to the Constitution of Iowa whereby the election of all county, district and State officers is held biennially instead of annually has operated to change the ending of the biennial periods from the odd numbered to the even numbered years. The last biennial report of the Superintendent of Public Instruction was issued in 1905, hence this report, issued in 1906, covers but one year. Indeed, the statistical tables found at pages 49 to 95, Part II, of our last report, are brought down to the third Monday of September, 1905, whereas the statistical tables found in this report are for the period beginning with the third Monday of September, 1905, and ending with the 30th day of June, 1906.

Until this year the organization of all school boards was effected on the third Monday of March and the annual meeting for receiving reports from secretaries and treasurers was held on the third Monday of September.

CHANGE IN SCHOOL YEAR.

By Chapter 136, Acts of the Thirty-first General Assembly the school year for all urposes was made to end on June 30th, and the annual meeting appointed for July 1st.

This change in the law affecting approximately twenty thousand directors and ten thousand secretaries and treasurers has been inaugurated with less friction than was anticipated. There is a natural conservation that is opposed to changes in the usual way of doing things. Directors were accustomed to meet on the third Monday of September. This date was in the main satisfactory to them. It was known that the first of July would not be so satisfactory, since it falls in a busier season. It was also known that the disadvantages and not the advantages would first appear and a strong protest on account of the change was expected. While some dissatisfaction has been manifested, it is gratifying to report that in general the change has been well received and it is confidently believed that, as the advantages become more apparent, the change will be very generally recognized as most beneficent.

COMPENSATION FOR DIRECTORS.

The annual meeting falling as it does in a busy season has accentuated the need, long felt, of adequate compensation for directors in attendance at such meeting. Where the meeting is held in the evening, as is usual in towns and cities, this need does not appear; but in the country, evening meetings are not common, and the business is not readily dispatched. As a result, the director must leave his work for practically a day. In such cases it seems but just that reasonable compensation be given. I recently called the attention of the directors of the State to this question in a circular letter that will be found on page 62 of this report. In response to the request that each director record his vote for or against the proposition 11,325 voted in favor of a change in the law that will empower boards to pay directors for attendance at the annual meeting and 2,230 voted against this proposition. In ten counties the county superintendents neglected to collect the data from school boards and forward same to this office. But from the reports received it appears that not less than 83 per cent of the school directors of the State approve the policy of permitting a reasonable per diem for directors in attendance upon the annual July meeting, and I heartily recommend such amendment to section 2780 of the Code as will make this possible.

PUBLIC SCHOOL SUPPORT.

The public schools of Iowa derive their support from three sources:

First. From the State—interest on the permanent school fund.

Second. From the county—a one to three mill county tax.

Third. From the district—a tax on the property of the school corporation.

The interest on the permanent school fund amounts to over two hundred thousand dollars annually, yet it constitutes but 2.3 per cent of the total revenues raised annually for school purposes, while the county tax amounts to but 5.2 per cent of the whole. It therefore appears that of all our school revenues 92.5 per cent is derived from the local or district tax. That the preponderance of support should come from the local school corporations no one will question. It is, however, a matter worthy of serious consideration whether the cause of popular education in this State would not be advanced by materially increasing the State support and by distributing it on a different basis than that which at present prevails.

The law now requires a pro-rata distribution of the county and State funds, each district receiving support in proportion to the number of persons resident therein between the ages of five and twenty-one years.

One district through a policy of false economy maintains a school for but six months in the year and employs the cheapest teacher that can be had. A neighboring district maintains a nine months' school and pays a salary that will command a superior teacher. If the two districts have the same number of persons of school age, the same support is received from the combined county and State funds; but the term in one is fifty per cent longer than in the other, the average daily attendance is likely to be from twenty-five to fifty per cent greater, and the training the pupils receive is of far higher value since given by a more competent teacher. No one can doubt that one school renders much greater service to the State than the other, yet the law treats them as equals.

APPORTIONMENT OF SCHOOL FUNDS SHOULD BE BASED UPON ATTENDANCE.

A different and more equitable distribution is entirely feasible. Every county superintendent is required to report to the Superintendent of Public Instruction on the last Tuesday of August the number of months of school maintained with the average daily attendance in each corporation of the county. The report is for the school year ending on the 30th day of the June preceding. It would be an easy matter to have a table prepared showing the average daily attendance for each school corporation on the basis of a nine-month school year. This table filed with the Auditor of State in lieu of the table we now file could then be made the basis for the apportionment of the interest on the permanent school fund.

This method would dispense with the expense and labor attendant upon taking the annual school census, since this census is taken for the purpose of determining the part of the semi-annual apportionment to which each school corporation is entitled. Should the apportionment be made on the basis of average daily attendance there would be no need of counting annually the number of persons in the State between the ages of five and twenty-one years.

Even with the present State fund this method of distribution would tend to encourage school boards to maintain nine months of school within the year and to take the necessary steps to secure a large enrollment with a high average daily attendance. It would

very soon appear to all, as is now manifest to some, that the more efficient the teacher the larger is the percentage of children enrolled and the more regular is their attendance; hence there would be an added inducement to school boards to secure the best teachers. This inducement to maintain a nine-month school under the management of an efficient teacher would be still greater, were the State to distribute a larger sum than is now available. And this leads me to the proposition that as a matter of simple justice and good public policy there should be laid a State tax for the support of the common schools.

A STATE LEVY FOR THE COMMON SCHOOLS.

The first duty of the State, after protecting the life and liberty of its citizens, is the education of its children and youth. The small district should not be left to determine for itself the question as to the extent and character of the education it will provide for its children. State supervision and State support are necessary to equalize the burdens of taxation and to insure to the children and youth of the State equal school privileges.

It is the policy of many States to maintain a State levy for the benefit of the common schools. Such levy in Nebraska is one-half mill; in Michigan it is seven-tenths of a mill; in Ohio one mill, while in Minnesota it is one mill, besides a liberal direct appropriation for special aid to such schools as maintain a prescribed standard. It should be noted that this one mill levy in Minnesota is in addition to the interest derived from the State fund, which fund is more than three times as great as the like fund in Iowa. Pennsylvania has no permanent school fund, as in the Middle and Western states, and no fixed State levy as in many of these States, but the Legislature appropriates biennially large sums for the support of the common schools. This appropriation for the biennial period, 1905-1907, was the great sum of $11,000,000.

The policy is general in the United States for the State, either by a State tax, by a direct appropriation, or by interest derived from a permanent fund, and often by the combination of two and sometimes all of these, to provide a considerable part of the school revenues, supplemented in all cases by a local tax.

A few years ago the legislature of Iowa wisely provided for a half mill levy for a term of five years, that our State University, State Normal School, and State College of Agriculture and the Mechanic Arts might be properly developed. This tax has since been extended for another five years.

A similar levy should now be made for the common schools, and when the time arrives that, in the judgment of the legislature, a millage tax is no longer required for the development of our three State schools, the half mill levy now devoted to these schools should be transferred to the support of the thousands of our common schools where the education of all of our children must begin, and where with a large majority it must also end. A half mill levy added to the interest earned by the permanent school fund would place at the disposal of the State for the promotion of education in every district thereof, an amount approximating $600,000 annually. Were we to have a State levy of one-half mill, or even one mill, the percentage of State support would still bear a very small ratio to the total of our school revenues, but it would be sufficient to accomplish vast good in the way of holding local districts to better standards, provided the apportionment be made with that end in view. Not only would such a fund distributed on the plan I have suggested give an impetus to better local support and improved conditions in the elementary schools, but a part of it could be very wisely applied in a way to greatly increase the efficiency of our public high schools.

SPECIAL AID FOR HIGH SCHOOLS.

There will be found in our last biennial report an exhaustive exposition of the courses of study offered in Iowa high schools. A comparison of these courses will convince any one of the utter lack of anything approaching uniformity, either in the length of the recitation period in a given subject, the number of weeks or months it is studied or the year of the course in which it is given. Indeed, a subject may hold a prominent place in one course and be omitted entirely from another, the two schools being of the same size and the two courses supposed to be of the same class.

There is to be sure a degree of uniformity in the college preparatory or Latin courses offered in about one-third of the high schools of the State, these being known as accredited schools.

The accrediting, as is well known, is done by the various colleges under the leadership of the State University. The work rendered by the University and the colleges in this particular has been of great value, but it has called particular attention at all times to the high school as a fitting school for college, whereas perhaps not more than twenty-five per cent of high school students ever enter higher institutions of learning. The high school, while having a close relation to the college, does not exist for the college. It is an institution occupying a distinct field and with ideals of its own. It should,

therefore, be under supervision free from any connection with the college, yet friendly to the college. But State supervision of high schools, while desirable, would be of small value without ample power given the supervising authority to define standards and enforce adherence thereto. By a judicious system of State aid to high schools this could be done in a way to avoid all friction and to leave every district the fullest freedom. The standard would be established by State authority. Those schools and those only measuring up to the standard would receive aid. In this way a very strong incentive would be offered every corporation capable of supporting a high school to bring its school to the required standard.

This would also afford an effective means of providing better training for thousands of country teachers. Every year more than one thousand high school graduates enter directly upon the work of teaching. A few of them subsequently go to the Normal School or to college, but their first term or first year is taught before they have received any training above that of high school grade.

It is entirely feasible for the State to commission strong high schools in all parts of the State to offer a year's course in advance of the regular work of such school and for the benefit of prospective teachers. It can hardly be expected that local communities will establish and adequately maintain such courses without State or county aid, but the value of an advanced or teachers' course in our best high schools will be apparent when it is remembered that thousands of teachers in Iowa have no scholastic training above that received in the public school of the home district. Attention is called to the very able argument in favor of State aid to high schools found at pages 38 to 48 of this report and contributed by Dr. Frederick E. Bolton, Professor of Education in the State University of Iowa.

THE NEW CERTIFICATE LAW.

The Thirty-first General Assembly passed a law transferring the licensing of teachers from county to State authority. The Educational Board of Examiners, with whom this power now rests, has perfected all arrangements for inaugurating the new system. In this work a large amount of printing was required, including blank forms, rules and regulations governing the issuing of the various certificates authorized, a complete card system for office records, and an adequate supply of certificates.

When the question of providing these supplies was taken before the Executive Council it was found that the Legislature had failed to give the Council authority to pay bills contracted by the Educa-

tional Board of Examiners. It was imperative that the supplies be had, and in this emergency the Superintendent of Public Instruction personally assumed the bills. The Legislature will be asked to appropriate an amount sufficient to cover the obligations incurred. It should be remembered in this connection that this is not a *new* expense. Prior to the taking effect of the new law the certificates for each county were bought by the county superintendent and *were paid for from the county fund.* The price paid was never less than $2.50 per hundred, and in many instances it was $3.50 per hundred. Under the new law it was found necessary to purchase thirty-seven thousand certificates. The amount paid was $482. The same number of certificates purchased in small lots by the county superintendents as formerly would cost in the aggregate about $1,100.

The new law so far as tested gives promise of meeting the fullest expectations of its friends. But one regular examination has been held under this law, attended by 603 applicants. Of the entire number writing, 263 secured certificates and 340 were rejected. Of those rejected 92 were subsequently given provisional certificates upon writing in a special examination as provided in section 19 of the Certificate Law. While the percentage of failures seems large, it is well to remember that many of the applicants had previously failed in the examination under the county superintendent, and that most of the others were young women barely old enough to be admitted to the examination. The average age of those failing was 19.15 years. But few teachers of experience or who have held certificates under the old law will write the examination before next June. It is believed the law will have a marked effect in encouraging better preparation on the part of teachers and that it will thus prove a great benefit both to teachers and schools.

DEFECTIVE STATUTES.

The Legislature has from time to time placed new duties and responsibilities upon the Educational Board of Examiners without providing for the additional expense necessary to properly execute the duties imposed.

A law of the Twenty-seventh General Assembly provided that the expenses of the Board for all purposes should be paid from the examination fees collected by the Board, but that in no case should the amount paid in any one year for all purposes exceed $1,500. The Twenty-eighth General Assembly passed the Library Law,

charging the Educational Board of Examiners with the duty of preparing and publishing a list of library books biennially. It requires considerable time and expense to critically examine several hundred books and prepare a suitable list for the use of school officers, and it requires a further and much greater expense to publish same. Three of these library catalogues have been published and paid for as in the case of other State printing; but the Council has now discovered that since this publication is a work of the Educational Board of Examiners the expense must be met from the $1,500 provided for in section 2634 of the Code. This fund being entirely inadequate, the catalogue that should be issued this year as required by law can not be issued until the Legislature provides the means.

The Twenty-ninth General Assembly passed a law providing for the inspection of a class of educational institutions known as "schools designed for the instruction and training of teachers for the common schools." The supervision and inspection of these schools was made a duty of the Educational Board of Examiners, and again no provision was made for meeting the expenses incident to such supervision and inspection. At the present time seventeen institutions in different parts of the State claim supervision and inspection under this law, a work the Board is powerless to perform until the Legislature provides the means. But aside from these added duties imposed by the Twenty-eighth and Twenty-ninth General Assemblies, the original work of the Board, as evidenced by the fees collected and paid into the State treasury has more than doubled since the Twenty-seventh General Assembly set $1,500 as the maximum expenditure the Board could incur. To relieve the present distress and permit the Board to perform the duties imposed upon it by law, two amendments are imperative:

First. Extend the general provisions of section 2622 whereby the Superintendent of Public Instruction as President of the Educational Board of Examiners shall be empowered to publish and distribute all blank forms, circulars, examination questions, catalogues and certificates required to give effect to the laws touching the duties of the Educational Board of Examiners.

Second. Remove the arbitrary limitation of expenditures for all other purposes of $1,500, but require that the expenditures shall in no year exceed the fees collected and paid into the State treasury by the Board.

In this conection I desire to call attention to the urgent and immediate need of revising sections 2629 to 2634 of the Code. These sections define and limit the powers of the Educational Board

of Examiners in the matter of issuing State certificates and life diplomas. The work has so far outgrown the statute that the Board is continually hampered and embarrassed.

In revising these sections the Board should be given authority to issue certificates without examination to successful teachers who come to us with State certificates or life diplomas from other States. At present this authority is denied the Board and in consequence we lose many superior teachers and subject others to unnecessary hardships.

Persons who have completed extended courses in colleges or normal schools should be excused from passing a part of the examination at least.

Since all teachers are now required to pay an annual registration fee of one dollar, the examination fee of three dollars now required for the State certificate should be reduced to two dollars.

There should be but one fund kept by the State Treasurer and subject to orders drawn by the Board of Educational Examiners. There are two such funds at present, which cause confusion.

THE SCHOOL LAWS SHOULD BE REVISED.

There is the most urgent need of a thorough revision of the school laws to the end that contradictory sections be brought into harmony and that all be simplified. This work no one General Assembly can be expected to accomplish. A commission should be named by the Thirty-second General Assembly to perform this important work and to report to the Thirty-third General Assembly.

THE SCHOOL TREASURER.

From the very beginning of our history as a State each school corporation has been under a local school board chosen by the electors of the corporation. Among other duties of the Board was that of electing a secretary and a treasurer annually. But the Twenty-seventh General Assembly took from school boards in all independent city and town corporations the power of choosing the school treasurer, making this office elective and fixing the term at two years.

Perhaps the controlling reason for the change was that in many towns and cities the election of school directors was conditioned on their subsequent choice of a treasurer friendly to this or that bank. The higher interests of the district were often forgotten in the selfish interests of individuals. The evil has been reduced since the term

of treasurers has been extended and the choice made directly by the people, but it has not been eradicated, as witness the strenuous contests waged for this office in many cities where greater interest seems to center in the result of this election than in the choice of directors who have in their keeping the general management and control of the school.

In the early history of the State the office of school treasurer was a necessity, but with the development of modern business methods and the multiplication of banks no valid reason remains for continuing this office. In fact there are very many reasons why the office should be promptly and finally abolished.

We have in Iowa at the present time 4,984 school treasurers. These officers handle over fifteen million dollars of school money annually. Taking the State as a whole, there is probably no day of the year when there is not from two million to five million dollars of school funds in the hands of these officers. That this is a conservative estimate is shown by the fact that on the third Monday of September, 1895, there was an unexpended balance in the hands of school treasurers of $3,137,804.39. On the third Monday of September, 1900, the unexpended balance was $3,960,821.27; on the third Monday of September, 1905, the balance was $4,887,523.40; and on the 30th day of June, 1906, the balance was $5,468,294.09. It should be observed that this enormous balance last given remained at the close of the school year after the salaries of teachers, secretaries, treasurers and janitors for the year were practically all paid. The next payment of salaries was more than three months away. Making the most liberal allowance for necessary expenditures during the summer months, it is clear that fully five million dollars of school funds were at the disposal of school treasurers and subject to their use from June to October, 1906, and the October apportionment was then near at hand.

I do not believe it good public policy in any department of government to levy taxes beyond the needs of the government in question. Good financiering on the part of a school board requires the levying of taxes ample to meet the expense and these can be known a year in advance almost to a nicety. Large balances should not be allowed to accumulate, and it is more than probable that such balances would not be allowed to accumulate in so many instances if the funds were held in the county treasury and not distributed to local school treasurers. It is believed, taking the State as a whole, that the balances now carried could be reduced more than half.

But a far more serious objection to our present system is the confusion of funds and the failure in numerous instances to keep accounts in an intelligible manner. County superintendents are put to enormous labor every year in securing accurate reports from school treasurers. In many instances they must visit the treasurers and go over their books for the year. Often the treasurer brings his books to the county superintendent's office that the accounts may be untangled. In other cases the only chance to throw the different funds in balance is to resort to the entry "Received from other sources" or 'Paid for other purposes." With correct bookkeeping the entries here would be comparatively small as separate entries are provided for all fixed sources of income and outlay. But the reports of treasurers for the year ending September, 1905, show $611,661.47 "Paid for other purposes" and $1,080,679.82 "Received from other sources," while for the nine months ending June 30, 1906, there was "Paid for other purposes" $666,522.48 and "Received from other sources" $663,614.94.

It is not contended that funds are misapplied and lost to school districts, but it is contended that the system is cumbersome and that the treasurers' accounts are often kept so loosely as to make annual settlements with these officers difficult. It is also claimed that the school treasurer performs no service that could not be as satisfactorily and more economically rendered in the office of the county treasurer. The plan proposed would make no change in the manner of issuing school orders, which would be drawn as at present by the secretary and countersigned by the president of the board. The order when issued would specify the district and the fund on which drawn and would be addressed to the county treasurer instead of the school treasurer. Such a school order would be negotiable at par at any bank in the county. When it is remembered that there are 1,518 banks in Iowa, an average of more than fifteen to the county, it will readily be seen that teachers and others receiving school orders would not be inconvenienced in having their orders cashed; and if the persons receiving school orders will not be inconvenienced no valid reason remains for continuing our expensive and cumbersome system.

HIGH SCHOOL FRATERNITIES AND SORORITIES.

Within very recent years secret societies have been permitted to enter many of the larger high schools of the country. The suggestion for their organization was doubtless due to the prevalence of similar societies in the leading colleges and universities. Many

educators are of the opinion that secret societies have no rightful place in higher institutions of learning, while practically all are agreed that in public high schools they are wholly without excuse, and are in fact a constant menace to discipline; that they are breeders of clannishness, snobbery and a patronizing air toward other pupils; that they place allegiance to the fraternity above allegiance to the school; that they distract attention from school work; that they lead to extravagance and even to dissipation, and that their members combine to promote their own interests regardless of merit and against the interests of others.

The public school is intensely democratic and must always remain so. Any institution with tendencies opposed to this fundamental principle should not be tolerated in a public school of whatever grade.

High school fraternities and sororities have as yet invaded but few Iowa high schools. They should, in my judgment, be forbidden by statute in the schools where they are now found, and denied entrance into others.

COMPULSORY SCHOOL ATTENDANCE.

The Twenty-ninth General Assembly passed a law requiring school attendance for twelve weeks in each year of all children between the ages of seven and fourteen years.

The Thirtieth General Assembly increased the period of required attendance to sixteen weeks.

The value of a law of this character depends very largely upon the vigilance of local school authorities in enforcing its provisions. While in many communities the compulsory attendance law is in effect a dead letter, in many others its unquestioned value has been fully demonstrated.

Certain questions as to the effect of this law were recently submitted to the superintendents of schools in the larger towns and cities of the State and also to the county superintendents.

Following are the questions, with a summary of the answers received to each, from city superintendents:

1. What is the total estimated number of children brought into the schools through the Compulsory Attendance Law?

Answer. 3,008.

2. What is the estimated number brought in within the last school year?

Answer. 1,934.

3. Is there a tendency for children thus brought into the schools to drop out at the end of the sixteen weeks' compulsory attendance period?

Answer. Yes, 86 superintendents. No, 71 superintendents.

4. Is there danger of the sixteen weeks' compulsory period becoming the standard of attendance within certain classes?

Answer. Yes, 97 superintendents. No, 100 superintendents.

5. Is the Compulsory Law needed in your district?

Answer. Yes, 156 superintendents. No, 103 superintendents.

6. What is the total number of prosecutions under this law since 1902?

Answer. 151.

7. What is the total number of successful prosecutions since 1902?

Answer. 122.

8. In your opinion is the Compulsory Attendance Law of large value?

Answer. Yes, 185 superintendents. No, 66 superintendents.

It will be observed from the above answers that the enforcement of this law has been much more general within the past year than formerly, and there is every reason to believe that it will more and more prove its value as its unquestioned benefits are made manifest.

It is to be regretted that the Legislature did not at the first place the compulsory period at twenty-four weeks instead of twelve. The undoubted wisdom and justice of compulsory school attendance can not be successfully denied. The State is in duty bound to provide the means whereby its children may be trained for useful citizenship, and having provided the means it then becomes its duty to require that the means be applied. The Thirty-second General Assembly should extend the period of required school attendance to twenty-four weeks in each year.

As illustrative of the actual work being accomplished through the agency of this law in the cities of the State, I append four reports of truant officers. Many other similar reports might be given.

In the rural districts the law seems to have accomplished much good.

The following paragraph from the report of County Superintendent Charles Elliott of Black Hawk County, will serve to illustrate the method usually employed in rural districts where school officers and teachers co-operate to secure the maximum of attendance:

"There have been no prosecutions in this (Black Hawk) county within the knowledge of the present superintendent. Local school officers hesitate to begin action against their neighbors for violations of the law. They have been encouraged, however to report such cases

as may exist in their districts to the county superintendent, who then writes to the offending parents or guardians, citing the provisions of the law and the penalties for its violation. This course has always been effective, and in every instance has resulted in prompt enrollment and quite regular attendance upon the part of the children whose absence from the schools had been the previous cause of the complaint. Without the law nothing could have been done.".

REPORT OF TRUANT OFFICERS.

Cedar Rapids.

To Superintendent J. J. McConnell and Board of Education.

Gentlemen.—I herewith submit to you report of work done as truant officer for school year ending June 1, 1906:

Total number of pupils visited once.....390
Total number of pupils visited two or more times.....139

Habitual truants or those whom it is necessary to watch all the time:

3 in Jackson.
4 in Jefferson.
3 in Monroe.
4 in Taylor.
3 in Polk.
4 in Tyler.
2 in Harrison.
5 in Van Buren.
4 in Adams.

Clothes furnished by S. S. Mission for six families.

Clothes furnished by different schools for forty families, namely:

Harrison	18 families
Jefferson	5 families
Monroe	1 family
Adams	1 family
Van Buren	6 families
Taylor	3 families
Tyler	6 families
Total	40

Shoes for indigent children furnished by S. S. Mission.....1 pair
By N. W. Guild.....20 pair
By School Board.....9 pair
Total .....30 pair

The work for the past year has been very successful but I have been compelled for the first time to make arrests of parents of scholars in five different cases:

Monroe Building	1
Adams	1
Taylor	1
Polk	1
Tyler	1

In all five cases those arrested were given the limit of fine as provided by law, but fines were suspended upon condition that children were kept in school.

In one case a mittimus was issued and the father of the pupils served a seven-day sentence in county jail.

In the case of an incorrigible boy twelve years old he was sent to the district court and found guilty as charged and sentenced to Industrial School. He was paroled for good behavior, which lasted less than two weeks. I turned this boy over to the sheriff and he is now in the Industrial School.

Two other boys, ten and twelve years, respectively, were paroled and have since been good pupils and did not miss a day of school except for sickness.

In the cases of the other two boys who did not have homes, the Woman's Club took this matter up and had them sent to the Industrial School.

Thanking you for many favors extended, I am,

Yours truly,

H. T. SMITH,
Truant Officer.

Ottumwa.

To Superintendent A. W. Stewart and Board of Education.

Gentlemen.—I herewith submit to you the report of work done as truant officer for the school year ending June 1, 1906:

Total number of pupils visited once.....450
Total number of pupils visited two or more times.....250

Habitual truants or those whom it is necessary to watch all the time:

In Franklin	9
In Garfield	4
In Adams	2
In Douglas	3
In Hedrick	10
In Irving	5
In Agassiz	5
In Orchard	3
In Fairview	2

Clothing furnished by citizens to truant officers to be given to the needy, 300 pieces. I can not give the number of families receiving clothing, neither can I give the schools separate that received clothing.

Total number of pupils furnished with books, wholly or partly, 50.

The work for the past year has been very successful, but there have been two arrests of parents for refusing to send their children to school:

1 in Franklin.
1 in Agassiz.

In both cases those arrested were given the limit of fine as provided by law, but fines were suspended upon condition that the children were kept in school.

In one case a mittimus was issued and the father of pupil served a four and one-half day sentence in the county jail.

This being the first year of enforcing the Compulsory Law, I began work December 1, 1905, with 500 pupils' names compiled by the principals of the schools and the superintendent of schools. I found about 100 pupils of this list had left the city and about 50 new pupils had moved into the city that were not in school. I am

Truly yours,

(Signed) C. E. WOLF,
Truant Officer.

Marshalltown.

To Superintendent E. L. Coffeen and Board of Education.

Independent School District of Marshalltown, Messrs.—I have the honor to submit the following report as truant officer of the work done in the school year ending June 1, 1906:

Number of pupils reported to me as truant and visited once.....250
Number of pupils visited more than once and whom it was necessary to keep under supervision..... 35

Of the truants over 200 were returned to school after I took up the work as truant officer.

The greater number of truancy cases were from Woodbury, Abbott and Glick schools.

In six cases, one each from Anson, Abbott, Arnold and Glick Schools, and two from Woodbury School, the parents were brought into justice court and fined according to law, but fines were suspended and children were sent to school regularly the remainder of the year.

Three boys under fourteen years were brought into district court and committed to the Industrial School at Eldora. All were truants had homes and working parents. One was sentenced for stealing, one for frequenting questionable resorts and smoking cigarettes, and one for stealing and incorrigibility.

Three girls were sent to the Industrial School at Mitchellville—one for frequenting a house of ill fame, one for stealing, and one for incorrigibility.

One girl was taken before the mayor for stealing money from the teacher's pocketbook and confessed the theft. On account of her age, under ten years, she was reprimanded and turned over to the mother, who promised to keep better watch upon her. The child was taken out of school the last three weeks of the term.

The Associated Charities, Inter-Church Society and overseer of the poor have kept the children well supplied with clothing and none have been obliged to be truant on that account.

It has been noticeable, however, that in nearly every case of truancy the mothers have been shiftless housekeepers and the fathers drinking men.

The teachers have been very prompt in notifying me of truancy cases and have been universally helpful in having them reinstated.

Respectfully submitted,

(MRS.) ROSA LIEBIG,
Truant Officer.

Council Bluffs.

Report of truant officer to Superintendent W. N. Clifford and Board of Education.

Gentlemen.—I herewith submit to you report of work done as truant officer for the school year ending June, 1906:

Total number of pupils visited once.....482
Total number of pupils visited two or more times.....182
Total number of truants..... 50

None of these needed constant watching.

Clothes furnished by different schools for 66 families, namely:

Bloomer—1 family; shoes, 1 family.

Twentieth Avenue—6 families; shoes, 6 families.

Third Street—3 families; shoes, 3 families.

Eighth Street—10 families; shoes, 4 families.

Second Avenue—20 families; shoes, 5 families.

Avenue B—30 families; shoes, 15 families.

Thirty-second Street—4 families; shoes, 4 families.

Eighth Avenue—12 families; shoes, 4 families.

There was only one case in court, the father being fined ten dollars and his fine suspended on his promise to send his child to school regularly.

Homes were found for two orphans by adoption, and the last heard of them they were getting along nicely.

The work of the past year has resulted in much good, many children being kept in school more regularly than heretofore, and some compelled to go who would not have done so except for the effort of this department.

Thanking you for past favors, I am

Very truly yours,

R. HERNER,
Truant Officer.

UNIFORM COUNTY EXAMINATION.

QUESTIONS USED IN OCTOBER 1906 EXAMINATION.

Orthography.

(Answer all.)

1. What is a vocal? a sub-vocal? an aspirate? What is an elementary sound? How many elementary sounds in the English language?

2. Write the following words, divide into syllables, indicate the accent and mark diacritically: Recommend, sesame, pigeon, banana, equipage, Italian, industry, cudgel, Danish, futile.

3. Define: (a) prefix, (b) suffix, (c) penult, diphthong, digraph.

4. Use the synonym of each of the following in sentences:
   Bravery, abandon, absolute, conceal, complete.

5. Spell the following words pronounced by examiner:
   Reciprocity, general, receipt, revenue, scrupulous, biscuit, anxiety, charitable, practical, Tuesday.

U. S. History.

(Answer any five.)

1 (a) Discuss the application of the steamboat and locomotive to the settlement of the West. When did each begin its work? Show the influence of each in the settlement of Iowa.

(b) Discuss the effect of the discovery of gold in California on the settlement of Iowa.

2. Name five important treaties which the United States has made with other countries, tell the principal conditions of each, with name and approximate date.

3. Write briefly and specifically of the battle of Gettysburg as to its opposing forces, the result; its importance.

4. What territory has the United States acquired in the last ten years? Tell in detail in regard to each as to date, from whom, and why.

5. Give a history of tariff legislation in the United States.

6. Give a history of reconstruction period.

Penmanship.

(Thursday, October 25, 1906, following grammar.)

1. What is your estimate of the value of good materials for the use of pupils in the writing classes? What would you include in the list? How may these be procured?

2. Name some exercises that may be practical to secure muscular relaxation of arm, hand and fingers, before taking pen for work.

3. In what way could pupils be taught muscular movement practice where copy-books are used? How may you break up the finger movement habit?

4. Classify the small letters according to similarity of form.

5. What is a movement drill? What relation should it bear to the letter to be executed? Give examples.

Grammar.

(Answer any five.)

1. What determines the part of speech or class to which a word belongs? Illustrate with the word "like."

2. Write the plural of phenomenon, talisman, brother-in-law, genus, index, stratum, t, I, brother, money.

3. Define "case." Illustrate in sentences five different uses of the nominative case; underline the word in each.

4. "We knew it to be him." Parse each word in this sentence.

5. Lie, lay, rise, raise, sit, set are frequently misused. Use the proper form of each in following blanks:

(a) The shower has.....the dust.
(b) My watch.....on the bureau all day yesterday.
(c) It is reported that the boy.....five dollars.
(d) I am so weary that I must.....down.
(e) Why have you.....here so long?
(f) You have.....your coat on my new hat.
(g) Shall I.....for a little while?
(h) I.....late this morning.
(i) You may.....here.
(j) Shall we now.....?
(k) It was reported that the river had.....four feet.

How do you determine what is the correct word to use in the above?

6. (a) Name and illustrate the two uses of the compound pronoun "myself." How is it often used incorrectly? (b) Why is the use of the auxiliary "had" with the verb "ought" incorrect?

Physiology.

(Answer any five.)

1. What is the function of glands? Describe general structure. Give examples and sketch to illustrate.

2. Name the digestive fluids. Tell what classes of food each affects.

3. Describe the eye and make sketch. Explain the condition of the eye which causes myopia (short-sight).

4. Explain reflex action.

5. Explain the effects of alcohol upon the digestive fluids and organs.

6 Describe the structure of teeth and make sketch to illustrate. Give directions for care of teeth.

Arithmetic.

(Answer any five.)

1. (a) Multiply thirty-two ten thousandths by 3.02 and divide the product by three and two-tenths.

(b) Write as decimals: 2⅕ per cent, ¼ per cent, ⅞ per cent.

(c) Extract the square root of 4.932841.

(d) Cube .01. Square 1.001.

2. A man was offered $250 cash for his horse or a note for $275, payable in 90 days. He chose the latter and discounted the note at the bank at 8 per cent. Did he gain or lose by his choice, and how much?

3. I bought a consignment of books listed at $800 at 12½ per cent off, and an additional 3 per cent off for cash. If I sold the books at an advance of 8 per cent on the list price how much did I gain? What was the gain per cent?

4. Define the following terms: Prime number, divisor, common divisor, factor, least common multiple, decimal fraction, ratio, root, power.

5. A contractor undertook to complete a piece of work in 84 days and engaged 30 men to do it. After forty days he put on 20 more men and then finished the work two days ahead of time. How many days behind hand would he have been if he had not employed the additional men?

6. A country is 460 miles long and 360 miles wide. What size sheet will be needed to make a map on the scale of ⅛ inch to the mile with a border of two inches?

Vocal Music.

(Answer any five.)

1. Define each of the following: (a) clef, (b) flat, (c) sharp, (d) score, (e) signature.

2. Name three faults common in school singing and tell how to correct them.

3. Discuss the value of note reading and state where it should be emphasized in school work.

4. Write the major scale in A-flat, F-sharp and B.

5. Write all the notes and rests in common use. Illustrate three different kinds of time and locate the accent in each.

6. Tell (a) how to teach the intervals of the scale, (b) how to cultivate the sense of rhythm. (c) Give some devices for ear training.

Geography.

(Answer any five.)

1. If the inclination of the earth's axis to the plane of its orbit were 15° what would be the width of the Torrid zone? Of the Temperate zones? Of the Frigid zones? Illustrate by sketch.

2. What and where is the Gulf Stream? What are its effects on the adjacent lands? Mention two other ocean currents.

3. Define trade winds, simoons, belt of calms, timber line, snow line.

4. By description and sketch trace the course of the Missouri-Mississippi river, and locate the principal cities on its banks.

5. Where is each of the following obtained: Cork, coffee, raw silk, tea, salmon, cane sugar, seal skins, diamonds, bananas, cochineal?

6. Draw an outline map of Iowa, locating principal natural features. On this map draw also five or more trunk lines of railroad and locate ten principal cities. Indicate the location of your own county.

Didactics.

1. What use should be made of stories in teaching morals and manners?

2. Why should the order of instruction be from the concrete to the abstract?

3. Give two examples of improper punishment. State in general terms why they are improper.

4. What do you understand to be the difference between teaching, instructing and hearing classes recite?

5. (a) Define "percept."
   (b) Define "concept."

6. Name the chief objects of the recitation.

7. What importance do you attach to interest and attention? What is the relation, if any, between interest and attention?

8. What is inductive teaching? Outline an inductive lesson.

9. Why is the teacher under obligations to comply with requests made by the county superintendent in the matter of attending and taking part in educational meetings?

10. What are the legal requisites before a teacher may enter upon his duties?

Reading.

(Answer any five.)

1. What are the essentials of good oral reading? How may they be secured?

2. "Mine eyes have seen the glory of the coming of the Lord;
   He is trampling out the vintage where the grapes of wrath are stored;
   He hath loosed the fateful lightning of his terrible swift sword;
   His truth is marching on.
   I have seen Him in the watch-fires of a hundred circling camps;
   They have builded Him an altar in the evening dews and damps;
   I can read His righteous sentence by the dim and flaring lamps;
   His day is marching on.

Give the name of the poem and the author from which the above is taken. Ask five questions to bring out the meaning.

3. Name an important work of each of the following: Thoreau, Wordsworth, Bryant, Longfellow, Lowell.

4. Name five poems which you think well for children to commit to memory. Quote from one of them.

5. Suggest dictionary work for sixth grade pupils.

6. Name five superior books suitable for boys from ten to sixteen years of age.

Elementary Civics.*

(Answer any five.)

1. (a) State three purposes of courts. (b) Classify Iowa courts.

2. (a) Define "government." (b) Name the branches of the Federal government.

3. Name two powers belonging exclusively to the United States Senate; two belonging exclusively to the House; one common to both.

4. Give the names of the United States Senators from Iowa. Explain how United States Senators are chosen.

5. (a) Give the preamble to the Constitution. (b) What is its purpose? (c) How is the Federal government supported? (d) How is the State government supported?

6. Define "habeas corpus," "expost facto law." Why are such laws prohibited? Define "reciprocity" "plurality vote."

Physics.*

(Answer any five.)

1. (a) Define "matter," "molecule." (b) State the molecular theory of matter. (c) What is meant by the doctrine of "Conservation of Energy?"

2. (a) State three mechanical advantages derived from the use of machines? (b) What is meant by the efficiency of a machine? (c) How much work can a 4-horse power engine do in 6 minutes?

3. (a) Make a simple line sketch of a force pump with an air chamber and explain its action. (b) State Boyle's law for gases.

4. (a) State Pascal's principle with reference to the transmission of pressure. (b) Solve: A cubical block of wood two feet on edge is immersed in water to the depth of 12 feet. Find the pressure on one of its sides and also on its lower base. Assume that a cubic foot of water weighs 62½ pounds.

5. How does sound energy originate? State two conditions necessary for its propagation through space. What is the velocity of sound in air? Why does sound travel faster in water than in air?

6. (a) Define heat. (b) Explain convection by means of an illustration. (c) Change 72° Fahrenheit into Centigrade and Reaumur readings.

Economics.*

(Answer any five.)

1. Mention the factors in production and show how each is related to the others.

2. (a) Distinguish between wages and profits.

(b) In what sense does transportation create value? (c) What is meant by the social dividend of a nation?

3. What do you understand by the Law of Diminishing Returns?

4. What limits the employer's ability to pay wages?

* Not required of applicants for second grade and third grade certificates.

5. How far in production are the interests of employer and employe at one? When they cease to be at one, which has the advantage, the employer or the employe? Why?

6. (a) What objects do trades unions seek to accomplish?

(b) What are the causes of strikes and what have been some of the results?

Algebra.*

(Answer any five.)

1. Find the value of x and y.

$$\frac{8x-(y+3)}{x+3}=2$$

$$9x-\left(\frac{12x-3y}{5}\right)=15$$

2. (a) A man agreed to do a piece of work on condition that he receive $4 for each day he worked, and forfeit $1 each day he was idle. He worked twice as many days as he was idle and received $140. How many days was he idle?

(b) A man having a dollars spends b dollars and $\frac{1}{n}$ of the remainder; how many dollars has he left? (Express in simplest form).

3. Factor (a) $a^2+5ac+6c^2$

(b) $am-bm+an-bn$

(c) a^7-1

(d) $1000+27m^6$

4. (a) Find G. C. D. of

$x^3+5x^2+10x+8$ and x^5+2x^4-x-2.

(b) Given the equation

$$\sqrt{x+1}+\sqrt{x-1}=\frac{2}{\sqrt{x+1}}$$

to find value of x.

3. If the length of a rectangle be increased five feet and the width three feet the area will be increased 270 feet; but if the length be diminished three feet and the width five feet the area will be diminished 266 square feet. Find the length and width.

6. Define term, factor, coefficient, exponent, power, root, equation. What is the degree of a term? When is a polynominal homogeneous?

* Not required of applicants for second grade and third grade certificates.

SPECIAL STATE AID TO HIGH SCHOOLS.

By Dr. Frederick E. Bolton, Professor of Education State University of Iowa.

Although the high school is of very recent development, it is so thoroughly accepted as an established part of the public school system that it is almost incredible that forty years ago it was argued by many to be undemocratic un-American and unconstitutional to support high schools at public expense. So slowly did this opinion disappear that from 1821, when the first high school was established in Boston, to 1860 only forty free high schools were established in the whole United States.

At the present time, however, it is a thoroughly established belief that the State must provide education for all of its future citizens and to any extent which they desire. Communities which at first regarded the high school as a trespasser upon elementary school funds have come now to regard it as the greatest uplifting agent in the community. They would no more think of lopping off the high school than of cutting off the first grade.

A comparatively new question has appeared upon the horizon with reference to the support of public high schools. It has been found that many communities with small property valuation, though struggling heroically, have found it difficult to maintain all grades of a public school, including the high school. As universal education for all has come to be regarded as absolutely necessary for the protection and preservation of the State, it has been asked why the State should not assist the small communities in providing as adequate public school facilities as the larger cities may easily provide because of their great aggregation of wealth. In short, is it not as much a legitimate function of the State to assist high schools by a direct bonus as it is to assist its normal schools and universities by special taxes and special appropriations? Several States have answered this in the affirmative by appropriating State money according to various plans for the maintenance of high schools.

Massachusetts was the first State to adopt the important policy of establishing high schools. The first one was established within its borders in 1821, and in 1826 it was made a matter of State policy to provide public high schools. At that time a law was passed requiring towns of over five hundred families to support a high school, but exempted towns of less than five hundred families. It might be said in passing that this was merely a modification of the law established by the "General Court" in 1647, which made it obligatory for towns of less than five hundred householders to maintain a school where children could learn to read and write, and towns having one hundred families

or householders were required to set up a grammar school, "Ye master thereof being able to instruct ye youth as farr as they may be fitted for ye university, provided that if any town neglect ye performance whereof above one yeare that from said town shall pay five pounds to ye next schoole." The above law remained the essential one concerning schools in Massachusetts for nearly one hundred fifty years. In 1891 the State ordered that every town without a high school of its own should pay for the tuition of all its properly qualified children in the high school of any other town or city, and, should it see fit, should pay for their conveyance also. In 1895 another step was taken. A law was passed to the effect that towns having a valuation of less than $500,000 each, and without high schools of their own, might send their pupils to other high schools, approved by the State board of education, and then be reimbursed by the State for the actual amount of tuition thus expended. In 1902 the law was amended so as to extend its policy of State aid to high schools in the smaller towns. The essence of the law is to the effect that any towns of less than five hundred families and having a valuation of less than $750,000 are entitled to receive from the treasury of the commonwealth all necessary amounts actually expended for high school tuition in approved high schools. Towns of less than five hundred families maintaining a high school of their own, and whose courses and equipment are approved by the State board of education, and employing at least two teachers, are entitled to receive annually from the State treasury $300 for the support of said high school. Towns of less than five hundred families maintaining a high school with only one teacher are not entitled to any State aid. The inference is that State aid is offered as an inducement to employ more than one teacher. In the State there are 185 towns having less than five hundred families. Eighty-nine have a valuation of less than $750,000 and are without high schools of their own, and are consequently entitled to the actual amount expended for tuition in approved high schools. There are eighteen with more than $750,000 valuation without high schools, and are consequently entitled to State reimbursement for one-half of the tuition expended in approved schools. Thirty-three towns maintain high schools with two or more teachers, and consequently receive $300 each. There are twenty-four towns with less than five hundred families, but, being assessed at more than $750,000, and consequently are not entitled to State aid. The remaining twenty-one towns having less than five hundred families, but with a valuation of less than $750,000, maintain a high school but employ only one teacher, and are consequently not entitled to an allowance from the State. The State requires that before being approved they shall be adequately equipped and taught by a principal and assistants of competent ability and good morals. It requires the school to give instruction in such subjects as the school committee consider expedient to be taught in the high school and in such additional subjects as may be required for the general purposes of training and culture as well as for the purpose of preparing pupils for admission to State normal schools, technical schools and colleges. One or more courses must be at least four years in length. The school must be kept open for the benefit of all the inhabitants of the city or town for at

least forty weeks, exclusive of vacations. Any town which does not maintain the school for at least thirty-six weeks, exclusive of vacations, is liable to have its share of the income withheld. As early as 1873 Maine established a system of free secondary schools. Under the provisions of the law of 1873 any town raising an expense fund for high schools was reimbursed to the extent of one-half the amount paid for teachers' wages and board, provided that no town was paid more than $500. In 1875 there were organized 157 such schools in the 421 towns. In 1879 the legislature passed an act suspending the operation of the law for one year. In 1880 the legislature provided that instruction in the ancient and modern languages should not be given in any school aided by the State except in such schools as formed a part of the graded system. At that time the amount directly paid was reduced to $250. Subsequent changes were made to provide for the free tuition of pupils residing in towns or districts not maintaining high schools. Since 1875 the growth of the system has been such that the number of towns in which free schools are maintained has been increased from 157 to 256 in 1898. The advance in the grade of scholarship required for entrance reduced the number to 220 in 1899 and 214 in 1900. "The act establishing high schools in 1873," writes the State Superintendent, "was a death blow to all but the stronger of the old academies. Many of them transferred their buildings and funds to the towns in which they were located and became free high schools. In 1891 the legislature granted fourteen academies an annual appropriation of $500 each for ten years; two, $800 each for ten years; and one, $300 for ten years. The legislature of 1899 made an appropriation for quite a large number of academies." At the present time the academies receive generally $500, but in special cases for maintaining additional courses, receiving a larger number of non-resident pupils, they may receive $750 or even $1,000 in case they maintain an English course, a college preparatory course and a training course for teachers, and have the requisite attendance. Pupils residing in districts not maintaining high schools shall have their tuition paid by their own district, and the district in turn is reimbursed by the State for one-half of the amount paid out, not to exceed $250.

Wisconsin maintains what are known as free high schools. That is, they are graded schools maintaining a high school course of study and complying with other State regulations. These provide that there must be at least twenty-five pupils of a high school grade in order to establish the school. It can only be established by vote of the district and upon application to the State Superintendent, and after inspection and approval by that official; and it must maintain the State course of study. It is provided that not more than two free high schools may be established in one town, village or city. Two or more towns may unite for the purpose of securing this advantage. The purpose of the original law giving State aid to high schools in Wisconsin was to encourage the development of township or rural high schools. But as few took advantage of it the second class of high school districts in towns and villages received the major portion of the appropriation.

Approved schools are entitled to receive from the general fund of the State annually, one-half the amount actually expended for instruction therein. No school may receive more than $500. The total amount appropriated is $100,000 annually. If this is insufficient to pay the full amount to all they each receive a proportionate amount. Large schools, of course, never receive one-half of the total paid for instruction, but some of the smaller ones do.

The course of study laid down by the State Superintendent must be followed, or if deviations are made such changes must be clearly approved by him. They are at all times subject to inspection, and a State inspector is employed for that purpose. All free high schools must maintain one course termed the "English Course;" that is, a course without foreign languages. Most free high schools provide foreign languages, but they are not compulsory. In addition, "each free high school shall offer at least a twelve weeks' course of instruction each year in the theory and art of teaching; in the organization, management and course of study of ungraded schools, and in the duties of citizens in the organization and administration of local school systems. Such a course of instruction shall be open to all students," and a satisfactory standing must be secured by students who desire to have their high school diplomas countersigned by county superintendents after one year's teaching upon a first grade certificate for validation as a five-year State certificate.

All free high schools in Wisconsin are obliged to admit properly qualified pupils from other districts not possessing a free high school provided the facilities of the school will warrant it.

A regulation of vastly more importance than that pertaining to courses of study, however, is that which requires the school to be taught by teachers of superior qualifications. Every teacher must be a graduate of some university, college or normal school, hold a State certificate, the examination for which is very rigid, or pass an examination upon the branches taught. These last two forms of licenses can only be gained after a certain amount of experience in teaching. The principal of a four-year course high school must possess a life certificate or its equivalent. The diploma for the elementary courses of the normal schools or the five-year State certificate will not qualify their holder to assume such a responsible position as the principalship of a better class high school. All teachers in the free high schools must be similarly certified.

Wisconsin has recently taken another important step in providing a bonus for the graded schools in order to induce them to raise their standards and increase their efficiency. In 1901 a law was enacted appropriating $300 to graded schools of the first class and $100 to graded schools of the second class. A first class school is required to maintain three or more departments and a second class school must have two departments. In each case school must be in session nine months each year and the average daily attendance must be at least fifteen in each department. The school buildings and all property must be in approved condition. Ample equipment, including globes, maps, blackboards, library and other essentials for the proper work of the school

must be provided by the district. The law gives abundant evidence of being drafted by an expert in school matters instead of by the average legislator entirely lacking in pedagogical training. The law is, in fact, one of the many splendid monuments to the wisdom and foresight of Dr. L. D. Harvey, then State Superintendent of Public Instruction. During his incumbency in the office of State Superintendent some of the most important school legislation that ever was placed on the statute books of any State was enacted. Special importance is to be attached to the provision requiring that every principal of a State graded school of the first class be the holder of some form of State certificate. The principal of a school of the second class must possess a State certificate or a first grade county certificate. The last form implies experience; the former extended training. Not more than one assistant may possess so low a grade of certicate as a third grade, and this only when accompanied by evidence of one year's experience. Only one may have a second grade certificate. All others must have a first grade county certificate or a State certificate. This plan reasonably assures at least a modicum of scholarship and professional training and absolutely obviates placing the schools in charge of beginners.

Wisconsin, under the leadership of Superintendent Harvey became a pioneer State in the encouragement of the introduction of manual training in the public schools. Superintendent Harvey believed that manual training should rank with any of the subjects taught in the secondary schools of the State, and in order to encourage its introduction secured the passage of a law appropriating the sum of $250 yearly to each school maintaining a satisfactory manual training department during at least six months of the year. The law was made so comprehensive as to include domestic science as a regular part of the manual training work. Provision was made that all teachers of manual training and domestic science in the high schools should possess a special State certificate qualifying them for such work. The sum of $2,500 was at first set apart. This was later made $5,000 and the number of schools limited to twenty. Eight schools immediately took advantage of the aid, and during the year 1903-1904 fifteen schools took advantage of the opportunity.

Two other classes of schools which should be regarded as secondary schools, although not specifically given that title, are beneficiaries of special State appropriations for their maintenance. The first are county schools of agriculture and domestic economy, and the second are normal training schools for county teachers. Any county establishing a county school of agriculture and domestic economy according to the legal provisions, and receiving approval by the State Superintendent and the dean of the college of agriculture of the State University, may be placed upon an approved list. All approved schools after due inspection, receive a sum equal to two-thirds of the amount actually expended for maintaining such a school during the year. It is provided that the total amount so apportioned shall not exceed $4,000 to any one school in any one year. The county is to provide the school and for one-third of its yearly expenses. Two counties may co-operate in providing such schools. At the present time two such schools are in operation, one at

Menomonie, Dunn county, and the other at Wausau, Marathon county. State Superintendent Cary writes in his report of 1904: "Provision was made by the last legislature for the establishment of another of these schools, and an effort was made by several counties to have the county boards pass favorable resolutions for the establishment of the school in accordance with these provisions, but the resolutions failed to carry by a small margin. Strong effort was especially made in Jefferson county under the leadership of ex-Governor W. D. Hoard. Without doubt more of these schools will be established in the near future." He further writes that "perhaps no school that has been established recently has a much brighter outlook than the county school of agriculture and domestic economy. * * * Both schools have had an excellent influence, especially upon the counties where they are established." Principal K. C. Davis of the Menomonie school, in his report writes very encouragingly concerning the work. He says: "Farmers' meetings have been held in all parts of the county during the year and through these meetings and the efforts of the directors farmers' clubs have been organized. We believe the school is making itself felt throughout the county and are in hearty sympathy with the work being done. Farmers now realize the benefit they can derive through the school, and as a result the members of the faculty are continually solicited for advice. In this way and through the influence of the students sent out from school the farmers and the school are becoming united."

The second class of schools, the county training school for teachers, was first established in 1899. Under the provisions of the law the county board of any county in which there is no normal school located is empowered to appropriate money for the organization, equipment and maintenance of a county training school for teachers of the common schools. The schools are to be under the general supervision of the State Superintendent and are to be free to the teachers of the county in which they are located; non-residents are required to pay a tuition. The schools must give instructions in the common branches and in the professional branches specially related to teaching. This plainly places them in the catagory of secondary schools. It will be remembered that all of the free high schools in Wisconsin give some instruction in the theory and art of teaching. All such schools approved by the State Superintendent are awarded a sum equal to one-half of the total cost of the maintenance of the school, such appropriation not being allowed to exceed $2,500 in any one school year. Down to the present time seven such schools have been put into active operation. All of the schools thus far established have been organized in connection with the best high school in the county. They occupy a part of the same building, and the schools in the city are glad to have the joint organization. It brings to the school a desirable class of persons, and frequently they take other work in the high school. This plan also enables the county to organize a school without going to the expense of providing a building and separate organization. In nearly all cases the schools utilize the entire sum made possible. In some cases a little less has been necessary to maintain the school. State Superintendent Cary writes, among many other very interesting things concerning these schools,

that "the principals and assistants of these schools are men and women whose experience and training have been such as to fit them exactly for teaching students how to teach in rural schools. Some of the young people who attend the county training schools are graduates of the high schools, while others are graduates of country schools. A year of special training both in the academic and professional branches that they are to teach in the country does much in fitting them for their work. Several of the schools have been in operation long enough to settle beyond doubt the question of their value. In all cases they are receiving the hearty support of the communities in which they are established.

Minnesota has a splendid system of graded schools. The system has to a large extent been developed to its present enviable status through the generous special State aid extended to the schools for maintaining definite standards. For the purpose of apportioning the State aid their graded schools are divided into four classes, namely: State high schools, State graded schools, State semi-graded schools and State rural schools. Under this wise provision any public graded school in any city or incorporated village, or any township graded school complying with the legal provisions is entitled to become a State high school. In order to be eligible to receive State aid it shall have maintained school for nine months during the year preceding. It is also obliged to admit students of either sex from any part of the State without charge for tuition provided such non-residents pass a satisfactory examination in all the common school branches usually completed in the eighth grade. It must maintain a course of study embracing all branches prescribed by the State high school board for admission to the collegiate department of the University of Minnesota. All schools complying with the above regulations and found worthy upon inspection are entitled to receive $1,500 from the State treasury. Any public school in any town or village or any township graded school in the State not entitled to aid as a State high school but having at least four departments in charge of a principal and teachers possessing qualifications as required by the State high school board, and complying with all other regulations with regard to buildings and courses of study may be known as a State graded school and is entitled to $400 per year from the State fund. Any school having two teachers, one of whom shall possess a first grade certificate, a diploma from a normal school or from a university, or a State certificate, and complying with other regulations with reference to buildings and courses of study, may be designated as a semi-graded school and is thereby entitled to receive $200 per year. All other teachers in the school must possess at least a second grade county certificate. Any rural school maintaining school for at least eight months during the preceding year and taught by a teacher holding a first grade certificate, or a higher grade certificate, is entitled to receive the sum of $100 per year. Pursuant to the law of 1901 the State appropriated $115,000 for the State high schools, $52,000 for State graded schools, $25,000 to semi-graded schools and $60,000 for the aid of State rural schools. As a further stimulus in promoting a high grade of instruction the State of Minnesota in 1895 set apart $10,000

annually for the purpose of giving encouragement in the special teaching of common branches to prospective teachers. The law provided that in any State high school having a four years' course and classes doing work in each of the four grades of the school and further offering special instruction to intending teachers in the common school branches, reading, writing, geography, arithmetic, English grammar, United States history, civil government, should receive annually, upon certification of the high school board, the sum of $750 for the furtherance of this work.

California provides for State aid to the extent of $15 per pupil in average daily attendance in all duly established high schools. Up to 1906 instead of the $15 per pupil they levied a State tax of one and one-half cents per $100 upon all taxable property of the State for the special support of high schools. In order to insure each school receiving a share of the amount it is provided that two-thirds of the apportionment shall be distributed equally among the high schools, irrespective of the number of pupils enrolled or in average attendance. The remaining one-third is distributed upon the basis of average daily attendance. State Superintendent Kirk writes in highly commendatory terms concerning the workings of the law. He says: "I think it is safe to say that no school law of recent years has been more highly appreciated than this. It has helped struggling country schools where some of the very best secondary school work was being done. As in the case of certain elementary schools, some high schools have been given aid when they could have gotten along without it. * * * Rapid strides have been taken in the interest of secondary education within the past two years."

Connecticut provides that towns not maintaining a high school shall pay the tuition fee and the transportation fee, if necessary, of pupils who attend approved high schools in other places. The State reimburses each town to the extent of two-thirds of the tuition or transportation fee so paid. While not giving a definite bonus to districts maintaining high schools, they provide that the State shall pay $10 to every school district and to every town maintaining a high school for the purpose of establishing a library, provided the districts will raise an equal amount. Five dollars per year are given thereafter to each library provided the district raises an equal amount. In schools exceeding one hundred pupils an additional initial ten dollars and five dollars annually are paid for each fractional part of one hundred scholars in excess of the first one hundred. In 1902 over $5,000 were thus expended for libraries. The State also granted a large number of books.

Florida provides for definite State aid to three classes of graded schools. Any high school maintaining four years of high school work as prescribed by the State Board is entitled to $600 per annum for three years. High schools maintaining only the first two years of a high school course receive $360 per annum for three years. Rural graded schools not less than three miles distant from any town or city of more than five hundred inhabitants, providing instruction in the intermediate and grammar grades during eight months of the year and conducted by two or more qualified teachers in buildings with suitable equipment, shall receive $200 per annum for four years. In all probability these amounts will be again appropriated provided the plan is successful.

Michigan does not provide State aid for high schools but does provide State aid for county normal schools, which, as I have maintained, are really secondary schools. The law of 1903 made it possible for any school district in Michigan to establish one county training class in each county, not more than ten in the whole State in one year, and provides that the sum of $1,000 annually should be paid to such districts. The district is to provide buildings, a pedagogical library, apparatus and equipment, and must maintain classes at least thirty-two weeks each year.

As in Wisconsin, Maryland makes a special State appropriation for the encouragement of manual training. For every manual training school or manual training department established according to law and approved by the State department, the sum of $1,500 is provided annually for its support. The intent of the law is to support by State aid only one such school in each county for whites and one for colored students. All schools seeking such aid must show a record of an average daily attendance of at least thirty pupils in order to receive the full amount. For each pupil in average daily attendance $50 are appropriated in case there are fewer than thirty.

North Dakota has made provision for definite State aid by appropriating the sum of $400 annually for each high school maintaining a four-year high school course and doing four years of high school work; $300 to each school offering and maintaining three years of high school work; $200 to each school with two years of high school work. It is provided that not more than $10,000 annually may be spent for this purpose and as a consequence the full amount has so far not been awarded to each of the schools maintaining approved courses. During the year 1903 it was possible to give the three classes of schools $350, $270,, $180, respectively; and during 1904 they received $325, $250 and $165 each. The State Superintendent in his biennial report makes the statement that "it is confidently expected that the coming Legislature will increase the amount to $20,000 annually," and he makes this significant comment concerning the expenditure that "no money expended for educational purposes brings larger returns to the State than does that appropriated for high school aid. The aid of high schools completes the system of our schools from primary to university. * * * The department believes that the small appropriation designed to aid rural schools of high standard would accomplish astonishing results in our rural schools."

New Hampshire provides for the high school tuition of pupils residing in districts not maintaining a high school, and also provides a direct bonus for expert supervision of rural and village districts. Any town not maintaining a high school or academy is required to pay the tuition of all children attending any approved high school or academy. This tuition is to be based on the average cost per pupil in the academy or high school where he attends. No town shall pay more than $40 per pupil. The State reimburses in part the districts which pay the tuition of pupils who attend such schools. Eight thousand dollars annually are appropriated from the State treasury for the payment of such tuitions. The rebates are estimated proportionately to the tax valuation in each district. If the tax rate is from $16.50 to $17.49, one-tenth of the tuition is paid; up to $18.49, two-tenths; up to $19.49, three-tenths; up to $20.49, four-

tenths. If the tax rate is as high as $24.50, nine-tenths are paid, and if there are over $25.49, the whole of such tuition is rebated.

By "high school" or "academy" the law contemplates schools having courses of not less than four years, properly equipped, and giving instruction in such subjects as are required for admission to college, technical schools, normal schools; and including reasonable instruction in the Constitution of the United States and the Constitution of New Hampshire. Such schools must be approved by the State Superintendent.

Pennsylvania in 1895 provided for State aid to three classes of high schools. A high school maintaining four years of study beyond the common school is regarded as in the first class and receives annually $800. One maintaining a course of three years is in the second class and receives annually $600; and one maintaining a course of two years is known as a school of the third grade and receives annually $400. If the total State appropriation is not sufficient to pay the entire sum to each school, it is distributed among them proportionately to the number of years of advanced study maintained in its courses of instruction. Each high school is required to employ at least one teacher legally certified to teach bookkeeping, civics, general history, algebra, geometry, trigonometry (including plane surveying), rhetoric, English literature, Latin (including Caesar, Virgil and Cicero), elementary physics, chemistry (including chemistry of the soils), botany, geology, zoology (including entomology). No teacher may be employed to teach any branch other than those enumerated in his or her certificate. The course of study must receive the approval of the State Superintendent.

Rhode Island arrives at similar results by a slightly different method. The law provides that approved schools may receive annually from the State $20 for each pupil for the first twenty-five pupils; and $10 for the second twenty-five pupils. Also that towns not maintaining high schools but making provision for the free attendance of its children in some high school or academy approved by the State Board, shall be entitled to receive aid upon the same basis. Superintendent Stockdale says of this: "No step taken on the part of the common schools during the past few years exceeds in consequence that by means of which those schools in our smaller towns away from high schools were brought into contact therewith through the aid granted by the State. Many a country boy and girl is today assisted to a higher education such as was not possible under the old regime." (Report 1904, page 82.) In Rhode Island there is also a provision for State aid in the purchase of apparatus and books of reference. Superintendent Stockdale believes that this is money well expended, "and a proof of the strong, fostering care which the State has ever manifested toward our schools." So far they have distributed atlases, charts for natural science, history, music, numbers, physiology, reading; encyclopedias, dictionaries, globes, maps, numeral frames, organs and drums, supplementary reading texts, texts of reference, pedagogical texts, song books, chemical apparatus; materials for cooking, drawing, the study of electricity, gymnastics, stereopticon slides, pencil sharpeners, pictures, typewriters, mimeographs, duplicators, science models, apparatus for primary work.

Vermont provides that every town shall establish and maintain a high school or provide higher instruction for its advanced pupils. Towns and cities of over twenty-five hundred inhabitants or towns having within their limits an academy, seminary or high school, are required to provide free high school instruction. Other towns must provide for the free high school instruction in other institutions. The tuitions paid for such instruction shall not exceed $8 per term or $24 per year for each pupil. Vermont has a statute providing that towns maintaining approved high schools or approved incorporated academies, having paid out forty per cent of its total taxes for school purposes, shall receive a sum equal to one-fourth of the sum expended for tuitions. Towns having raised fifty per cent for school purposes shall receive one-half the sum expended for tuitions; and towns having raised sixty per cent for school purposes shall receive a sum equal to three-fourths of the sum expended for tuitions; and towns having raised seventy per cent or more for school purposes shall receive an amount equal to the entire sum raised for tuitions.

The State of Washington provides for what are known as union schools; that is, schools formed by consolidation of two or more adjacent school districts which unite for the purpose of maintaining a higher grade of school. The sum of $100 annually is appropriated for each grade above the grammar grade maintained in such schools. It is enacted that each grade receiving State bonus must have at least four pupils with an average attendance of at least three pupils for six months during the preceding school year. No pupils below the seventh grade may be admitted to any such union high school. Prior to the enactment of the regulation regarding the number constituting a grade, the State Superintendent remarks that frequently one pupil attending for a single day claimed eligibility to the $100 bonus.

In many States there is evidently dissatisfaction with the usual mode of distributing public school funds according to the number of pupils of school age in the district. It is claimed by many writers and several State Superintendents that a more equitable basis for distribution of the State money would be that of actual school attendance.

Undoubtedly the distribution of funds upon the basis of attendance would open the eyes of many voters. They could not be content with receiving a smaller amount of the State money than that apportioned to other districts, and consequently would make efforts to secure a larger daily attendance and a longer school year.

* * * * * * * *

I have had abundant opportunity to study for many years the practical workings of the law in Wisconsin. So far as I have observed, this aid has not tended to cause the people to reduce taxes. They almost invariably add the $500 provided by the State to the usual sum expended. After they have observed the workings of the school for a time under the more adequate support they usually voluntarily increase the taxation still further.

That the schools are popular with the people and desired by them is evidenced by their clamor for them when opportunity is provided. Superintendent Cary writes (Rep. 1904, p. 76): "The number of State graded schools has materially increased every year since the passage of

the law. In the year 1902-3 there were 131 schools of the first class and 194 of the second class. In the year 1903-4 there were 144 of the first class and 201 of the second class. Preliminary reports received at the office for the year 1904-5 show applications of 146 of the first class and 218 of the second class. Nine of the first class graded schools became high schools during the present year of 1904."

Former State Superintendent Lewis of Minnesota paid the following high tribute to the plan of giving special State aid to graded and high schools: "No finer scheme has ever been worked out by a Legislature for improving common schools than the Minnesota scheme, and the phenomenally and unprecedentedly rapid increase in the number of high and graded schools in this State and the number of pupils receiving instruction in these schools, as well as the improvement of the quality of the instruction imparted, is a splendid testimonial to the Minnesota legislation. In the rural and semi-graded schools progress and improvement in the conditions and environments are equally noticeable." (Rep. 1903, p. 28.)

The arguments in favor of special State aid to high schools seem numerous and convincing. It is to be hoped that ere long all the States of the Union will follow the example of the thirteen which have so unanimously declared for this form of support. To provide aid of this sort would contribute much to the development of perhaps the most important section of our school organization, that dealing with the adolescent mind. This is the period when the ideals for the whole life of the individual are crystallized. How important that they be the richest and noblest that may be provided by the State!

NOTE—The above is an abridgement of the exhaustive article on state aid to high schools contributed by Dr. Bolton to the Educational Review for February 1906.

CIRCULARS OF INFORMATION AND SUGGESTIONS TO SCHOOL OFFICERS ISSUED SINCE DATE OF LAST REPORT.

Patriotic Day in the Schools.

February 12th commemorates the birth of Abraham Lincoln and February 22d that of George Washington. On the last named date let every school in Iowa turn from its usual work and devote an hour to the contemplation of the words and deeds of these immortal characters. Let the flag be honored; let great deeds be extolled; let inspiring selections be recited; let all the children join their voices in patriotic song. Where at all practicable, have veterans of the Civil War present as honored guests.

It is my earnest hope that this day, dedicated to patriotic sentiment, may be appropriately observed in all Iowa schools.

JOHN F. RIGGS,
Superintendent of Public Instruction.

To the Secretary:

As the time for the annual meeting of the electors of the school corporation draws near, we wish to call your attention to the statutory provisions concerning this meeting and urge you to do all in your power to so notify the electors that all propositions which the board, or the electors by petition, desire presented, may legally come before the meeting.

JOHN F. RIGGS.
February 24, 1906. Superintendent of Public Instruction.

Notice Mandatory. It is mandatory upon the secretary to post notices for this meeting in at least five public places at least ten days before the second Monday in March. Sections 2746 and 2763. For corporations of five thousand or more inhabitants a notice shall be posted in each precinct and published in a newspaper. Section 2755.

Date. The date of the meeting is the second Monday in March. NO OTHER DAY WILL DO. The meeting can not adjourn to another date. Section 2746 and note 1.

Hour of Beginning. In school corporations of five thousand or more inhabitants the polls shall open at 9:00 a. m. Section 2756. In all other corporations the polls shall open at 1:00 p. m. Section 2754.

Length of Meeting. In school corporations having five thousand or more inhabitants the polls shall remain open from 9:00 a. m. to 7:00 p. m. Section 2756. In independent city or town districts not included in above class they shall remain open at least five hours. Section 2754. In rural districts and school townships they shall remain open at least two hours. Section 2754.

Organization of Meeting. The president and secretary of the board, with one of the directors shall act as judges of election. In the absence of any of these officers, the electors present shall fill the vacancy from their number. Section 2746. For corporations of five thousand or more the board shall select one of its members and two voters of the precinct as judges of election. Section 2756.

Election of Director. All independent school corporations elect directors at this meeting. Section 2746. School townships containing an even number of sub-districts elect a director-at-large. Section 2752. The director-at-large shall be chosen by the electors at the annual meeting. (Ruling of Superintendent of Public Instruction.)

Certificates. The judges of election shall issue certificates of election to the directors chosen. Section 2746.

Tie Vote. A tie vote shall be publicly determined by lot, forthwith before adjournment, under the direction of the judges. Section 2754.

Who May Be Directors. A director may be of either sex, and must, at the time of election or appointment, be a citizen and a resident of the corporation and over twenty-one years old, and if a male, he must be a qualified voter of the corporation. Section 2748.

Who May Vote. To have the right to vote at the annual meeting, one must have the same qualifications as for voting at the general election and must be at the time a resident of the school corporation. Section 2747.

Qualification of Electors. To be entitled to the right of suffrage, a person must be (1) a male, (2) a citizen of the United States, (3) at least twenty-one years of age, (4) a resident of the State six months next preceding the election (5) of the county sixty days. (Constitution, article 2, section 1. 69 Iowa, 368, and 75 Iowa, 220. See note 1, section 2747, School Laws, 1902.) Persons of foreign birth must have completed naturalization to be eligible to vote.

Citizenship. All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States, and of the State wherein they reside. (Constitution of the United States, Amendment XIV.)

Registration. Registration is necessary in corporations of five thousand or more inhabitants. Section 2755 and opinion of Attorney-General.

Women Voting. Women who otherwise have the qualifications of voters may vote on propositions for the issuing of bonds or for increasing the tax levy. Section 2747.

Powers of Electors at Annual Meeting.

1. To direct a change of text-books. Section 2749. But the board makes all adoptions of text-books. Sections 2824 and 2829.

2. To direct the sale or make other disposition of any schoolhouse or site belonging to the corporation, and the application to be made of the proceeds of such sale. Section 2749.

3. To add branches to the course of study. Section 2749. Such action is mandatory on the board. (44 Iowa, 564, note 8, section 2749.) But they may not otherwise change the course of study. Notes 9 and 10, section 2749. The board shall prescribe a course of study. Section 2772.

4. To instruct the board that school buildings may or may not be used for meetings of public interest. Section 2749. In the absence of instructions from the electors, the board shall determine, it being charged with the control and management of the property of the corporation. Sections 2745 and 2772.

5. To direct the transfer of any surplus in the schoolhouse fund to the teachers' or contingent fund. Section 2749. The transfer from one fund to another can be made only at the annual meeting; must be from the schoolhouse fund; and must be ordered by the electors.

6. To authorize the board to obtain at the expense of the corporation roads for proper access to its schoolhouses. Section 2749.

7. To vote a schoolhouse tax, not to exceed ten mills on the dollar. Section 2749.

8. To authorize the board to issue school building bonds. Section 2812.

Limit of Indebtedness. The school corporation may not become indebted to exceed one and one-fourth per cent of the actual value of the property in the corporation. Section 2, chapter 41, Acts of the Twenty-eighth General Assembly. Under certain conditions a district may become indebted for certain purposes not to exceed two and one-half per cent of the actual value of the taxable property. This can be done only at a special election called for that purpose. Section 1, chapter 114, Acts of the Thirtieth General Assembly. The constitutional limit is five per cent of the "value of the taxable property."

Tax Levy Not Indebtedness. The law does not consider taxes levied as outstanding indebtedness. Note 4, section 2812.

Notice Necessary. No proposition may be acted upon by the electors at the regular meeting on the second Monday in March or at a special meeting, except that it be advertised by notices as provided in Sections 2746 and 2755. (118 Iowa, 207.)

Board May Direct. The board may direct that certain propositions will come before the meeting. Section 2749.

Electors—Petition. When petitioned, it is mandatory upon the board to require notice given. Section 2749. When a petition has been properly filed, it is the duty of the secretary to give legal notice.

Poll Book. At the annual meeting the secretary shall record in a book provided for that purpose, the names of all persons voting thereat,

the number of votes cast for each candidate, and for and against each proposition submitted. Section 2761.

By Ballot. All propositions must be voted upon by ballot. Section 2749. Members of the board in all independent districts shall be chosen by ballot. Section 2754. A director-at-large for a school township shall be chosen by ballot. Sections 2851, 2752 and 2823. Constitution, Article 2, section 6.

Form of Propositions. All propositions shall be voted upon in substantially the following form: "Shall a change of text-books be directed?" (or other question as the case may be); and the voter shall designate his choice by writing the word "yes" or "no" in an appropriate place on the ballot. Section 2749.

March Meeting of School Board—References to the Law.

For the guidance of directors in the organization of the school board:

1. **Date.** The first annual meeting of the board of all school corporations shall be held on the third Monday in March (section 2757). It is mandatory that the board meet on this date.

2. **Organization.** The organization may be effected by electing a president. (Section 2757.)

3. **President a Member.** The President shall be a member of the board. (Section 2757.)

4. **President May Vote.** The president has the same right to vote that any member has. (Section 2757.)

5. **Directors Qualify.** Each person shall upon assuming his duties as director qualify as such. (Section 2758.) So also, the member chosen as president shall qualify as such. (Constitution, Article 11, section 5, sections 1180 and 2758.

6. **Who May Administer.** A director may administer the oath to a director-elect and to the president. (Section 2758.) For other officers who may administer the oath, see section 393 of the Code.

7. **Secretary May Not Administer.** The Secretary is not authorized to administer the oath to a director-elect or to a president-elect. (101 Iowa, 382.)

8. **When May Directors Qualify.** A director-elect has until the close of the third Monday in March in which to qualify. (Section 2758.) One who holds over has ten days from the third Monday in March. (Code. section 1275.) One appointed to fill a vacancy on the board has ten days from the date of appointment in which to qualify. (Code, section 1275.)

9. **Hold Over.** If a director-elect fails to qualify by the close of the third Monday in March, if he is not his own successor, his predecessor may hold over by qualifying anew. (Code, section 1265.)

10. **Vacancies—How Created.** 1. By death. 2. By resignation. 3. By failure of director-elect, who was chosen to succeed himself, to qualify by the close of the third Monday in March. 4. By failure of one who might hold over to qualify within ten days from the third Monday in March. 5. By failure of one appointed to fill a vacancy to qualify within ten days from such appointment.

11. **Vacancies—How Filled.** Vacancies shall be filled by the board, until the next annual meeting of the electors. (Section 2758.)

12. **Vacancies Not Anticipated.** The board may not anticipate a vacancy. Appointments may not be made until the vacancy occurs. (Section 2758.)

13. **By Ballot.** All officers of the board and all persons appointed to fill vacancies shall be chosen by ballot. (Sections 2757 and 2771.)

14. **Quorum.** A majority of the board constitutes a quorum and may transact business. (Section 2771.) A minority may not transact business, but may arrange for an adjourned meeting of the board. (Section 2771.)

15. **No Quorum at March Meeting.** In case there is not a quorum at the regular March meeting, the minority present should effect a temporary organization by choosing a temporary president (section 2772) and should fix a date and place for an adjourned meeting, at which time a permanent organization may be effected. (Section 2771.)

16. **School Taxes—By Whom Estimated.** The board shall estimate the amounts needed for the teachers' fund and contingent fund. (Section 2806.) It may estimate not to exceed five mills on the dollar for the schoolhouse fund to pay on bonds and interest. (Section 2813.) The amount for schoolhouse fund is voted by the electors at the annual meeting (section (2749) or at a special meeting. (Section 2750.)

17. **Limit of Taxation.** For teachers' fund, fifteen dollars for each person of school age. (Section 2806.) For contingent fund, five dollars for each person of school age. (Section 2806.) However, each school corporation may estimate seventy-five dollars. (Section 2806.) Also, five dollars for each person of school age may be levied for transportation. (Section 2806.)

18. **How Estimated.** The amounts needed shall be estimated and certified, except in corporations containing territory in two or more counties, the estimate may be made in mills. (Section 2806.)

19. **When Estimated.** School taxes must be estimated at the regular March meeting or at a special meeting, called for that purpose not later than the third Monday in May. (Section 2806.)

20. **Taxes Certified.** All taxes voted by the electors or estimated by the board shall be certified to the board of supervisors by the secretary within five days from the date the board makes its estimate. (Section 2667.)

21. **Election of Teachers.** The board shall elect all teachers (section 2778.) But the board may authorize a director to select a teacher

for his sub-district (section 2778). This, however, is a temporary delegation of authority and may be exercised but once by the director.

22. **School Year.** "An examination of the statutes leads to the inevitable conclusion that the Legislature intended such (teachers') contracts to be limited in duration to the school year as determined by the board of directors." 107 Iowa, 29. This authorizes the board to make the school year begin with the fall term and to elect teachers for such a year.

23. **Closing Small Schools.** The board may determine the number of schools that shall be in session. (Section 2773.) They may determine the particular school each child shall attend. (Section 2773.) With consent of the county superintendent, small schools may be closed. (Section 2774.)

24. **Transportation.** The board may provide for transportation to a school in the same or another corporation. (Sections 2774 and 2806.)

25. **Miscellaneous.** The board may take any action authorized by law or clearly implied that will increase the efficiency of the schools.

JOHN F. RIGGS,
March 3, 1906. Superintendent of Public Instruction.

Important—Notice of Change in Law.

To Boards of Directors and School Officers: You are hereby notified that Substitute for Senate File No. 27, having passed the General Assembly, and having been signed by the Governor, went into effect, by publication, Monday, March 12, 1906:

You will observe the following changes that have immediate effect upon school officers:

1. **Concerning Rural School Corporations.** The new boards of all rural corporations will organize on July 2d instead of the third Monday in March. The present boards will continue in office until July 2d.

2. **Concerning City and Town Corporations.** In city and town corporations the present treasurers will continue in office until July 2d, when their successors will assume the duties of the office. It will be necessary for treasurers whose terms have been extended to give bond to cover the extension.

3. The new law with directions to school officers will be issued prior to the annual meeting, July 2d.

JOHN F. RIGGS,
March 12, 1906. Superintendent of Public Instruction.

March 13, 1906.

To the County Superintendent:

Substitute for Senate File No. 27 changes the time for the organizing of the new boards in all rural school corporations from the third Monday in March to the first of July, unless that date falls on Sunday, in which

case on the day following. The old boards will continue in office until July 2d, and the Attorney-General is of the opinion that it will be necessary for the directors and treasurers whose terms are extended to requalify, the extension being equivalent to "holding over." Newly elected directors have no authority to transact business for the corporation before the organization of the board July 2d.

Give this the widest possible publicity at once.

Yours truly,

JOHN F. RIGGS,
Superintendent of Public Instruction.

County Superintendents' Meetings.

To the County Superintendent:

In accordance with section 2622 of the Code, which provides that the Superintendent of Public Instruction may meet the county superintendents at such points in the State as may be most suitable, you are hereby called to meet in convention as follows:

Ottumwa, April 6th and 7th.
Sioux City, April 13th and 14th.
Charles City, April 19th and 20th.
Des Moines, April 24th and 25th.

The first session will, in each case, meet at two o'clock p. m.

Section 2742 guarantees to you the expenses incurred in attendance upon one of these meetings. It is expected that you will be present and take an active part, unless for some good reason you are prevented from attending.

JOHN F. RIGGS,
March 15, 1906. Superintendent of Public Instruction.

Suggestive Subjects for Discussion.

1. Recent school legislation.
2. Office work of the county superintendent.
3. Field work of the county superintendent.
4. Boys' and girls' clubs and their relation to the regular school work.
5. The superintendent's part in bettering the physical conditions of school buildings and grounds.

March Meetings.

March 17, 1906.

To the County Superintendent:

Independent City, Town and Village Corporation. We inclose a copy of a circular that has been mailed to the secretary of every independent city, town and village school corporation named among the graded schools in the Educational Directory for 1905-1906. If you have any such corporations that are not listed, you should communicate to them the contents of this circular.

Rural Corporations. In all rural school corporations the present boards will continue to act until July 2d. Some doubt arose as to this and, to remove the doubt, the Legislature has passed an emergency act which covers the following points:

1. In all rural school corporations the term of office of directors whose terms expire on the third Monday in March, 1906, is hereby extended to the date for the organization of the new board.

2. Each director elected in March, 1906, or at any regular election thereafter, shall qualify on or before the date for the organization of the board of the corporation in which he was elected.

Taxes. Under the new law no estimate of taxes will be made until the July meeting of the board, and may not be made later than the third Monday in August. Should a board make the estimate at the present time it would have no effect. No particular harm would be done, but it would be necessary for the amounts to be re-estimated at the proper time.

Respectfully,

JOHN F. RIGGS,
Superintendent of Public Instruction.

Concerning Organization of Board.

To the Secretaries of Independent City, Town and Village School Corporations:

Definition. By independent city, town and village corporation we mean any independent school corporation containing or contained in a city, and incorporated town, or a village of over one hundred inhabitants and which has a board of directors consisting either of five or seven members.

Organization. The boards of such corporations will organize on the third Monday of March as usual.

Treasurer. In our "Notice of Change in Law" forwarded you by the county superintendent, we say: "In independent city and town corporations the present treasurers will continue in office until July 2d, when their successors will assume the duties of the office. It will be necessary for treasurers whose terms have been extended to re-qualify and give bond to cover the extension." The Attorney-General concurs with us in the above opinion. It will be noticed that this change does not affect independent village districts.

Taxes. The boards in all school corporations will estimate the amount necessary for teachers' and contingent funds at the regular meeting July 2d, or at a special meeting on or before the third Monday in August.

JOHN F. RIGGS,
March 17, 1906. Superintendent of Public Instruction.

To County Superintendents:

Two correspondents ask the question given below. Believing it not improbable that the difficulty suggested by the question may occur in other counties, we are sending you the question and our answer.

Question. If the old board refuses to qualify what should be done?

Answer. 1. If possible prevail on a majority of the hold-over members to re-qualify. Such members may re-qualify any time within ten days after the third Monday in March. (See section 1275 of the Code.) At a called meeting of the board, the vacancies on the board can be filled by appointment. (See sections 2758 and 2771.) When the appointees have qualified and taken their places on the board, other of the old members who insist on resigning may have their resignations accepted and their places can be filled by appointment.

2. If a majority of the old members of the board refuse to serve either temporarily or until the July meeting, the secretary must call a special election by posting notices as required by section 2746, if in an independent district, or if in a school township by posting notices as required in section 2751 in each sub-district where there is no director. (See, also, section 2771.)

JOHN F. RIGGS,
March 20, 1906. Superintendent of Public Instruction.

The New Certificate Law.

The new law governing the examination and certification of teachers will be issued in pamphlet form in about six weeks.

For the present the following brief statement is made for the information of those interested:

1. The first examination under the new law will be held on the 24th, 25th and 26th days of October, 1906.

2. County superintendents will continue to issue certificates under the old law up to October 1, 1906, holding examinations as formerly on the last Friday and Saturday of each month.

3. All first grade or two-year certificates issued by county superintendents between this date and October 1st, will be valid for two years from date of issue, while second grade and third grade certificates for not more than one year from the date of issue. The new law will not terminate or limit the life of any certificate in force October 1, 1906.

4 Under this law the examinations will be held at the county seat of each county as at present.

5. Full information concerning
   (a) The renewal of high grade certificates.
   (b) The method of conducting examinations, and
   (c) The standards required for the different classes of certificates,

will be furnished county superintendents for distribution not later than September 1, 1906.

JOHN F. RIGGS,
April 5, 1906. Superintendent of Public Instruction.

Dear Sir.—We submit herewith a copy of an opinion of Attorney-General Charles W. Mullan concerning the terms of office of secretaries and treasurers chosen by school boards in September, 1905. This opinion has no reference to treasurers of independent city and town corporations, since in these corporations the treasurer is chosen by the voters in March.

JOHN F. RIGGS,
Superintendent of Public Instruction.

Term of Secretary.—Opinion of Attorney General.

State of Iowa, Office of Attorney-General.

Sir.—I am in receipt of your favor of the 10th instant, asking me for a construction of section 2757 of the Code and the Substitute for Senate File No. 27 of the Thirty-first General Assembly, so far as they relate to the tenure of office of secretaries and treasurers of school districts, and in compliance with the same I submit the following:

The act of the Thirty-first General Assembly abolishes the September meeting of the board of directors which was provided for by section 2757, and makes the school year end in July instead of September. It also provides for the election of the secretary and treasurer of the district at the July meeting. The effect of the abolishment of the annual meeting of the board in September and the fixing of such meeting in July, at which time the officers named must be elected, makes the terms of office of all secretaries and treasurers of school districts, who were elected in September, 1905, end at the July meeting of 1906. The secretaries and treasurers who are elected at the July meeting of the board in 1906 will enter upon the duties of their respective offices immediately after they are elected, and hold office until the next annual meeting of the board.

Respectfully submitted,
CHAS. W. MULLAN,
Attorney-General.

April 27, 1906.

Correcting Erroneous Report of Certificate Law.

May 8, 1906.

To the County Superintendent: :

A dispatch, purporting to come from Des Moines, is being given wide circulation by numerous local papers in various parts of the State. According to this dispatch, the new law for the certification of teachers, owing to an error in engrossing, makes the examination for second and third grade certificates the same as that for first grade.

The law clearly authorizes the issuing of first, second and third grade and special certificates, and in the case of a scarcity of teachers, of provisional certificates.

Section 4 specifies the subjects required for first grade certificates, but it is left to the Educational Board of Examiners to determine the subjects to be required for other grades of certificates. Candidates for second and third grade certificates will be examined in the same subjects as heretofore required for those certificates.

The requirements and full information concerning examinations under this law will be in the hands of the county superintendents after September 1st.

Very truly yours,

JOHN F. RIGGS,
Superintendent of Public Instruction.

Concerning Annual Reports.

To the Director of the Sub-district:

Your attention is called pointedly to the following provisions of law:

"Each director shall, between the first and fifteenth days of June in each year, prepare a list of the heads of families in his sub-district, the number and sex of all children of school age, and by the twentieth day of said month report this list to the secretary of the school township, who shall make full record thereof."

It is of great importance that the count be carefully made and that your report of the "number and sex of all children of school age" be absolutely correct. It is suggested that the rural telephone will often be of distinct aid in gathering this information.

In making the list of children of school age, you will include every person in the sub-district who, on the first day of June, 1906, has reached the fifth and not passed the twenty-first birthday. To be complete your list must include all persons of the stipulated ages, even if married or temporarily absent to attend school or engage in work. A child in one of the charitable or reformatory institutions must be enumerated in the district where his parents reside.

When your report is completed, it should be filed at once, with the secretary of the school township that he may have time in which to complete his report before the annual meeting of the board on the second day of July. The filing of this report with the secretary can not be delayed under the law beyond the twentieth day of June.

The theory of our Iowa statutes has been that the services rendered by school directors should be gratuitous, assuming, and correctly, that public-spirited citizens willing to serve the people in this responsible office would not be wanting in any school district.

I believe the services rendered by directors should be in large part gratuitous. Most of such services can be rendered at times chosen by the director and when his personal interests need not suffer; but it has long seemed to me that attendance upon the regular annual meeting, when business of unusual importance is transacted and the presence of every director is required, should carry with it adequate compensation which is now forbidden by the statutes.

It is my present purpose to recommend to the next General Assembly that section 2780 of the School Laws be so amended that directors in actual attendance upon the annual July meeting of the board shall receive a fixed amount for the one day's services. I shall not, however, make this recommendation, unless the general sentiment of the directors of the State is favorable.

That I may be instructed in this matter, I am asking the district secretaries to take a vote of the directors present at the board meetings July 2d.

Respectfully,

JOHN F. RIGGS,

May 15, 1906. Superintendent of Public Instruction.

To the Treasurer:

To avoid delay and errors in the matter of making and filing your annual report, I wish to urge that you strictly observe the following:

1. It may be well for you to ask that a committee of the board be appointed to examine your books before the date of the annual meeting July 2d.

2. Whether such a committee examines your books or not, your financial report should be completed and copied in one of the blanks before the meeting of the board on the second day of July.

3. As soon as the board has settled with you, copy the report on the other blank, comparing carefully item by item, and forward at once to the county superintendent.

4. Overdrafts are not recognized or permitted by the law. (Section 2768.) If, however, you have permitted any fund to be overdrawn, you must report the amount of the overdraft under the head: "Received from Other Sources," or "Paid for Other Purposes," as the case may require. If the overdraft is of this year, it must be reported as "Received from Other Sources." If it is an overdraft carried over from last year, it must be reported as "Paid for Other Purposes."

5. Complete directions for preparing your report will be found on the blanks sent you. Your report will cover the period beginning with your last annual settlement in September, 1905, and ending with June 30, 1906.

6. (a) School treasurers elected in cities and towns on March 12, 1906, will begin their term of office on July 2, 1906. Treasurers so elected who have filled a vacancy from March 19, 1906, will be required to again give bonds before entering upon the two years term, beginning July 2d.

(b) Treasurers now in office in all independent village districts, school townships and rural independent districts will serve until July 2, 1906, when their terms of office will terminate. (Opinion of Attorney General.)

7. "The treasurer of each school township and each rural independent district in this State shall withhold annually from the money received from the apportionment for the several school districts not less than five nor more than fifteen cents, as may be ordered by the board, for each person of school age residing in each school corporation, as shown by the annual report of the secretary, for the purchase of books, as hereinafter provided."

Respectfully,

JOHN F. RIGGS,

May 15, 1906. Superintendent of Public Instruction.

To the Secretary:

Your attention is called pointedly to the following:

"He (the secretary) shall, between the first day of June and the first day of July of each year enter in the book made for that purpose the name, sex and age of every person between five and twenty-one residing in the corporation, together with the name of the parent or guardian." Section 2764 as amended by Thirty-first General Assembly.

In making the list of persons between the ages of five and twenty-one you will include every person in the school corporation who on the first day of June, 1906, has reached the fifth and not passed the twenty-first birthday. To be complete, your list must include all persons of the stipulated ages, even if married or temporarily absent to attend school or engage in work. A child in one of the charitable or reformatory institutions must be enumerated in the district where his parents reside.

In school townships each director is required by law to report to you for his sub-district on or before the 20th day of June. (See section 2785 as amended by the Thirty-first General Assembly.) Call the attention of directors to this early, and urge accuracy and promptness in their reports. It is suggested that the rural telephone will often be a distinct aid in gathering data for this part of your report.

Your report covering the period from the date of your last annual report and up to and including June 30th should be completed and copied into the blanks before the board meets on the second day of July. As soon as the report is approved by the board compare the two copies and see that they agree, and send one copy at once to the county superintendent. You will find on the blanks full and complete directions for making your report.

The purchase of books for school libraries under Chapter 110 of the School Laws must be made "between the third Monday of September and the first day of December in each year." The provisions of this law are mandatory in school townships and rural independent districts. The purchase of books is to be made "by the president and secretary of the board, with the assistance of the county superintendent of schools."

You will find attached to one of your report blanks a form on which to record the verdict of your board members on the question of amending the school laws so that board members in actual attendance upon the annual July meeting may receive compensation for such services. Please record the names of all directors present and voting on this question, both the retiring members of the old board and the newly elected and hold over members.

Respectfully,

JOHN F. RIGGS,

May 15, 1906. Superintendent of Public Instruction.

To the President:

The law requires every board of school directors to meet this year on Monday, July 2, to receive the reports of the secretary and treasurer and to settle with these officers. (Sec. 2757, as amended by the acts of the Thirty-first General Assembly.)

In all school corporations a secretary for the ensuing year must be chosen at this meeting. And in all school corporations, excepting in independent city or town districts, a treasurer for the ensuing year must be chosen at this meeting. The law changing the annual meeting of school boards from September to July terminates the term of all secretaries now in office and of all treasurers now in office in independent village districts, school townships and rural independent districts with the July meeting, and makes it necessary for the board to elect their successors at that time. (Opinion of Attorney-General.)

THE SECRETARY AND TREASURER SHOULD HAVE THEIR REPORTS READY FOR THE APPROVAL OF THE BOARD AT THE TIME OF THE MEETING.

To facilitate the settlement with the treasurer it is suggested that where practicable, a committee of the board be appointed to examine the books of this officer BEFORE THE DATE FOR THE ANNUAL MEETING and be ready to report to the board July 2d.

Your attention is called to the mandatory provisions of Chapter 110 of the School Laws, which require the treasurer of each school township and rural independent district to withhold five cents for each person of school age in the school corporation, the same to be used between the third Monday of September and the first day of December for the purchase of library books. The board may, at its option, increase this amount not to exceed fifteen cents for each person of school age. The books must be purchased by the secretary and president of the board, with the assistance of county superintendent of schools.

The theory of our Iowa statutes has been that the services rendered by school directors should be gratuitous, assuming, and correctly, that public-spirited citizens willing to serve the people in this responsible office would not be wanting in any school district.

I believe the services rendered by directors should be in large part gratuitous. Most of such services can be rendered at times chosen by the director and when his personal interests need not suffer; but it has long seemed to me that attendance upon the regular annual meeting, when business of unusual importance is transacted and the presence of every director is required, should carry with it adequate compensation which is now forbidden by the statutes.

It is my present purpose to recommend to the next General Assembly that section 2780 of the School Laws be so amended that directors in actual attendance upon the annual July meeting of the board shall receive a fixed amount for the one day's services. I shall not, however, make this recommendation, unless the general sentiment of the directors of the State is favorable.

That I may be instructed in this matter, I am asking the district secretaries to take a vote of the directors present at the board meeting July 2d.

Respectfully,

JOHN F. RIGGS,

May 15, 1906. Superintendent of Public Instruction.

Concerning Pamphlet on Tuberculosis.

To the County Superintendent:

A circular on the cause and treatment of tuberculosis has been issued by the Board of Control of the Iowa State Institutions, and through the co-operation of this Board we are enabled to send you by prepaid express sufficient copies to reach every home in your county.

It is our wish that these circulars be distributed to the school children by their teachers, and by the children carried into the homes. Since it is not probable that you can conveniently place the circulars in the hands of all the teachers of your county this spring, it is suggested that you keep a record of the districts reached this spring, then when the schools open in the fall and you make your round of visits that you complete the distribution.

We are sure you will be more than glad to aid in the distribution of the circulars, since by so doing you will render a valuable service to society.

JOHN F. RIGGS,
May 21, 1906. Superintendent of Public Instruction.

Qualifications of County Superintendents.

June 13, 1906.

To the County Auditor:

Just as soon as it is possible for you to do so I should like you to mail a copy of this circular to each person in your county who is to stand as a candidate for the office of county superintendent at the general election in November, 1906.

Please notify me if additional copies of the circular are needed.

The new certificate law, which repeals sections 2734 to 2737, inclusive (as found in the School Laws, Edition of 1902), will go into effect October 1, 1906.

The new law in defining the qualifications of the county superintendent says:

"The county superintendent, who may be of either sex, shall be the holder of a first grade certificate as provided for in this Act, or a State certificate or a life diploma."

It is very clear from this language that no one can qualify as a county superintendent in January, 1907, who has no other certificate than one issued by a county superintendent; that is, a person to be eligible to the office of county superintendent must have a regular five-year certificate or a life diploma, or a uniform county certificate of the first grade, issued by the State Board of Educational Examiners.

Every candidate will probably fall in one of four classes:

1. **Those holding regular five-year State certificates or life diplomas.** Such persons are, of course, eligible without any further credential.

2. **Those holding first grade or two-year county certificates issued not later than October 1, 1905, and who have been actively engaged in some form of school work since that date.** Such persons, by meeting certain conditions as to recommendations, etc., will receive the new uniform county certificate without examination.

3. **Those holding the second grade county certificate issued not later than October 1, 1905, and who have been actively engaged in some form of school work since that date.** Such persons will be required to pass examination in all subjects for a first grade certificate, excepting those in which the grade on the certificate issued not later than October 1, 1905, is 90 per cent or above.

A careful reading of section 11 of the new law makes clear that the State Board can give no credit for grades earned in a recent county examination.

4. **Those holding no certificate or a county certificate issued since October 1, 1905.** It will be required that such persons pass the full examination in all the subjects for a first grade certificate, the law giving no other alternative.

You will please take note that the foregoing is of interest and applies at this time to candidates for county superintendent only.

JOHN F. RIGGS,
Superintendent of Public Instruction.

REPORT OF THE STATE EDUCATIONAL BOARD OF EXAMINERS FOR THE PERIOD BEGINNING SEPTEMBER 30, 1905, AND ENDING JUNE 30, 1906.

DATES OF EXAMINATION FOR STATE DIPLOM

1905.

Des Moines	December	1-2

DATES OF EXAMINATIONS FOR STATE CERTIFICATE

1905.

Cedar Falls	November	27–29
Council Bluffs	November	27–29
Des Moines	December	26–28

1906.

Cedar Falls	March	12–14
Cedar Falls	June	6–8
Council Bluffs	June	18–20
Des Moines	June	18–20

STATEMENT.

Showing certificates issued by the State Educational Board of Examiners.

STATE DIPLOMAS.

Date	Diplomas and Certificates	Number of Applicants		Diplomas and Certificates Issued		Failures	Fees
		Males	Females	Males	Females		
January 2, 1906	.....	3	.....	3	.....	.....	$ 15.00
March 1, 1906	.....	.....	1	.....	1	.....	5.00
June 1, 1906	.....	1	.....	1	.....	.....	5.00
Totals.....	.....	4	1	4	1	.....	$ 25.00

STATE CERTIFICATES.

October 2, 1905	Renewals.....	.....	3	.....	3	.....	$ 9.00
November 1, 1905	Renewals.....	3	1	3	1	.....	12.00
December 1, 1906	.....	4	7	3	7	1	31.50
December 1, 1906	Renewals.....	4	8	4	8	.....	36.00
January 2, 1907	.....	2	.....	1	.....	1	4.50
January 2, 1907	Renewals.....	14	9	14	9	.....	69.00
February 1, 1907	.....	8	4	7	2	3	31.50
February 1, 1907	Renewals.....	1	1	.....	.....	.....	3.00
May 1, 1907	.....	7	6	5	6	2	36.00
May 1, 1907	Renewals.....	2	1	2	1	.....	9.00
Totals.....	.....	45	39	40	37	7	$ 241.50

PRIMARY STATE CERTIFICATES.

October 1, 1905	Renewals.....	.....	2	.....	2	.....	$ 6.00
November 1, 1905	Renewals.....	.....	2	.....	2	.....	6.00
December 1, 1905	.....	.....	3	.....	3	.....	9.00
December 1, 1905	Renewals.....	.....	4	.....	4	.....	12.00
January 2, 1906	.....	.....	2	.....	2	.....	6.00
January 2, 1906	Renewals.....	.....	9	.....	9	.....	27.00
February 1, 1905	.....	.....	5	.....	3	2	12.00
May 1, 1905	.....	.....	6	.....	6	.....	18.00
Totals.....	.....	.....	33	.....	31	2	$ 96.00

TWO-YEAR STATE CERTIFICATES.

February 1, 1906	.....	.....	2	.....	1	1	$ 3.00
March 15, 1906	.....	1	2	1	2	.....	6.00
Totals.....	.....	1	4	1	3	1	$ 9.00

SUMMARY.

	Number of Applicants			Diplomas and Certificates granted			No. of failures	Fees received and deposited
	Males	Females	Total	Males	Females	Total		
State diplomas	4	1	5	4	1	5	.....	$ 15.00
State certificates	45	39	84	40	37	77	7	241.50
Primary state certificates	.....	33	33	.....	31	31	2	96.00
Two-year state certificates	1	4	5	1	3	4	1	9.00
Totals	50	77	127	45	72	117	10	$361.50

DIPLOMAS AND CERTIFICATES ISSUED TO JUNE 30, 1906.

	1882-1883	1884-1885	1886-1887	1888-1889	1890-1891	1892-1893	1894-1895	1896-1897	1898-1899	1900-1901	1902-1903	1904-1905	1906	Total
State diplomas	....	....	38	44	52	38	54	41	42	39	8	2	5	363
State certificates	7	9	53	141	238	252	440	509	680	774	652	820	77	4,652
Primary state certificate	....	....	....	....	....	....	....	....	114	173	186	320	31	828
Special state certificate	....	....	....	....	....	....	....	....	....	3	5	2	....	10
Two-year state certificate	....	....	....	....	....	....	....	....	....	....	5	33	4	42
Totals	7	9	91	185	290	290	494	550	836	989	856	1,181	117	5,895

EXAMINATION FEES.

Received and deposited with the State Treasurer during biennial periods ending June 30.

1884-85	$ 42.00
1886-87	33.00
1888-89	766.00
1890-91	856.50
1892-93	1,140.00
1894-95	1,282.00
1896-97	1,800.50
1898-99	2,456.50
1900-01	3,268.00
1902-03	2,508.00
1904-05	3,161.00
1906	2,053.00
Total	$19,466.50

PAID FOR EXPENSES.

During biennial periods ending June 30.

1882-83	$ 237.05	
1884-85	72.55	
1886-87	318.12	
1888-89	539.50	
1890-91	786.92	
1892-93	549.81	
1894-95	964.95	
1896-97	1,052.28	
1898-99	1,660.57	
1900-01	2,377.60	
1902-03	2,193.88	
1904-05	2,621.61	
1906	1,499.98	
Total		$ 14,874.92

SUMMARY.

Number of diplomas issued to September 30, 1905	358	
Number of diplomas issued from September 30, 1905, to June 30, 1906	5	
Total number issued and in force June 30, 1906		363
Number of state certificates issued prior to September 30, 1905	4,575	
Number of state certificates issued from September 30, 1905, to June 30, 1906	77	
Total number issued to June 30, 1906		4,652
Expired by limitation to September 30, 1905	2,739	
Expired by limitation from September 30, 1905, to June 30, 1906	75	
Total number expired to June 30, 1906		2,814
Number state certificates in force June 30, 1906		1,838
Number of primary state certificates issued to September 30, 1905	797	
Number of primary state certificates issued from September 30, 1905, to June 30, 1906	31	
Total number of primary state certificates issued to June 30, 1906		828
Expired by limitation to September 30, 1905	216	
Expired by limitation from September 30, 1905, to June 30, 1906	14	
Total number expired to September 30, 1905		230
Number primary state certificates in force June 30, 1906		598
Number special state certificates issued to September 30, 1905	10	
Number special state certificates issued from September 30, 1905, to June 30, 1906		
Total number issued and in force June 30, 1906		10
Number two-year state certificates issued to September 30, 1905	38	
Number two-year state certificates issued from September 30, 1905, to June 30, 1906	4	
Total number issued to June 30, 1906		42
Expired by limitation to September 30, 1905		
Total number in force June 30, 1906		42
Total number state diplomas and state certificates in force June 30, 1906		2,951

DIPLOMAS AND CERTIFICATES.

DIPLOMAS.

Date	To Whom Issued	Date	To Whom Issued
1906			
Jan. 2	R. A. Griffin	Mar. 1	Anna Ziek
	John M. Stoke	June 1	George B. Rigg
	Frederick A. Welch		

STATE CERTIFICATES.

1905			
Oct. 2	Ethel F. Carpenter		Curtis P. Beale
	Fannie R. Wilson		Anna Chamberlain
	Mary F. Lizer		Hattie M. Clearman
Nov. 1	Jane M. Pierce		Rose A. Crow
	Paul F. Voelker		Charles V. Findlay
	William M. Moore		Mary Agnes Girton
	Florence E. Miller		Renwick J. Hartung
Dec. 1	Helen N. Campbell		John Hayes
	Stella S. Cornell		Clara B. Janss
	Jessie M. Clark		William J. Jerome
	James Ehret		W. Jordan Lee
	E. G. Lockhart		Clarence Messer
	Stella I. Werner		James E. Moore
	Ariel Parish		Aaron Palmer
	Carrie M. Peters		Mary L. Phelps
	Clara Svendsen		Clara Pugh
	Caroline Van Buskirk		Edward A. Woodrow
	Edwin Dukes		Emma Bradley
	Guy H. Scoby		Charles F. Schell
	Kucinda Minnick	Feb. 1	Frank H. Clark
	John W. Atchley		E. Pearl Fancolly
	E. E. Franklin		H. F. Freeman
	Edna Gamble		Eli Hutchinson
	Ella Lund		John A. Larsen
	Emma S. Mantz		Alice Proctor
	Ellen Josephine Miller		Will E. Reid
	Sarah A, MacDonald		R. R. Richmond
	Ida Grace Peterson		Robert L. Smith
	Sarah P. Sherman		Edward P. Fogg
1906		May 1	Effie Nelson
Jan. 2	C. B. Woodrum		Grace H. Aitchison
	Charles E. Arnold		Mary A. Caughlin
	Oscar W. Maxwell		Florence Cowie
	Peter C. Arildson		Charlotte G. Diehl
	Anna C. Batman		Oscar A. Dosh

STATE CERTIFICATES—CONTINUED.

Date	To Whom Issued	Date	To Whom Issued
	Carrie A. Grashow		Harry E. Weech
	Dallas D. Johnson		Grace M. Sullivan
	Charles L. Simmers		Kelsey G. Lancelot
	Homer W. Sutter		Marshall E. Lumbar

PRIMARY STATE CERTIFICATES.

1905			
Oct. 1	Minnie M. Myers		Ella Zuver Foster
	Martha E. Herrick		Jessie Frazier
Nov. 1	Mary J. Hart		Ella Hart
	Frances A. Palmer		Eva M. Whitney
Dec. 1	Bessie C. Ahearn		Helen Edith Fenner
	Clara O. Henderson		Mary Bridger Nelon
	Lois G. Kiefer		Leila Louden Beebe
	Katharine G. Coughtry	Feb. 1	Edna Kreis
	Mary H. Coughtry		Anna Snoke
	Zaidee L. King		Julia B. Uchityl
	Gertrude E. Marshall		Lela I. Agnew
1906			Mamie V. Buck
Jan. 2	Alice C. Brandriff		Annie Johnston
	Ethelyn Evans		Lucy Mack
	Harriet E. Brand		Sara Schellenger
	Laura E. Colburn		Gertrude Smith

TWO-YEAR STATE CERTIFICATES.

1906			
Feb. 1	Nell Dally		Pearl Jack
Mar. 15	Hugo Carl Moeller		Ida Josvanger

STATE TEACHERS' READING CIRCLE.

OFFICERS.

HON. JOHN F. RIGGS, *President, ex officio, Des Moines.*
ELLIS J. HOOK, *Secretary, Decorah.*
JOHN P. MCKINLEY, *Treasurer, Sibley.*

MEMBERS OF BOARD.

MRS. LORA L. RICHARDSON, *Mount Ayr.*
A. M. DEYOE, *Garner.*
JOS. E. VANCE, *Vinton.*
JOHN P. MCKINLEY, *Sibley.*
Z. C. THORNBURG, *Des Moines.*
ELLIS J. HOOK, *Decorah.*
J. F. RIGGS, *ex officio, Des Moines.*

BOOKS ADOPTED FOR 1906–1907.

McMurry's Elements of General Method—*McMillan Company, Chicago, $1.90.*

Sparks' Expansion of the American Peoples—*Scott, Foresman & Co., Chicago, $1.00.*

Smith's Systematic Methodology—*Silver, Burdette & Co., Chicago $1.00.*

Under the constitution of this organization, each county superintendent is made the manager of his county, thus the county superintendent becomes a supervisor of a course of reading for the teachers of his own county. The books are selected by a board of directors chosen from among the county superintendents of the State, acting in conjunction with the superintendent of public instruction, who is chairman *ex officio* of this board. The plan has met with success in all the states where it has been tried.

The secretary will be glad to receive any suggestions and to render any assistance in promoting the efficiency of the work. For further information concerning the reading circle work, and for supplies of the official circular, address the secretary.

E. J. HOOK, *Secretary,*
Decorah, Iowa.

NOTE—The country superintendents report 2,908 teachers as enrolled in the reading circle last year.

COUNTY SUPERINTENDENTS—TERM, 1904—1907 †

County.	Superintendent.	Terms Served.	Postoffice.
Adair	Mrs. Ella C. Chantry	1½	Greenfield
Adams	A. B. Lewis	1	Corning
Allamakee	John E. Mills	1	Waukon
Appannose	W. M. Speers	.....	Centerville
Audubon	Arthur Farquhar	2	Audubon
Benton	[1]C. R. Lowe	1	Vinton
Black Hawk	Chas. Elliott	.....	Waterloo
Boone	Ralph R. Cobb	.....	Boone
Bremer	John T. Remick	.....	Waverly
Buchanan	M. J. Goodrich	1	Independence
Buena Vista	J. E. Durkee	4	Sioux Rapids
Butler	Ida F. Leydig	1	Allison
Calhoun	W. R. Sandy	2	Rockwell City
Carroll	W. J. Barloon	.....	Carroll
Cass	Mrs. Bertha A. Johnson	½	Atlantic
Cedar	George H. Kellogg	.....	Tipton
Cerro Gordo	[2]P. O. Cole	2	Mason City
Cherokee	Agnes J. Robertson	4	Cherokee
Chickasaw	F. J. Conley	.....	New Hampton
Clarke	W. C. Davis	1	Osceola
Clay	*H. F. Fillmore	3	Spencer
Clayton	C. J. Adam	2	Elkader
Clinton	Geo. E. Farrell	1	Clinton
Crawford	F. L. Hoffman	.....	Denison
Dallas	R. F. Wood	1	Adel
Davis	Harvey O. Roland	.....	Bloomfield
Decatur	Eli Hutchison	.....	Leon
Delaware	Frank D. Joseph	.....	Manchester
Des Moines	Howard A. Mathews	2	Burlington
Dickinson	W. T. Davidson	1	Spirit Lake
Dubuque	P. J. Schroeder	1	Dubuque
Emmet	Maria Z. Pingrey	1	Estherville
Fayette	[3]H. L. Adams	2	West Union
Floyd	Frederick Schaub	1	Charles City
Franklin	Samuel E. Campbell	.....	Hampton
Fremont	Mattie Lee A. Lair	1	Sidney
Greene	A. J. Oblinger	.....	Jefferson
Grundy	J. D. Adams	.....	Grundy Center
Guthrie	M. P. Kenworthy	.....	Guthrie Center
Hamilton	L. N. Gerber	2	Webster City
Hancock	A. M. Deyoe	1	Garner
Hardin	Mrs. Ella B. Chassell	1	Eldora
Harrison	D. E. Brainard	1	Logan
Henry	*Annie E. Packer	3	Mt. Pleasant
Howard	Helen L. Chapin	.....	Cresco
Humboldt	*Clarence Messer	4	Humboldt
Ida	J. C. Hagler	5	Ida Grove
Iowa	Howard T. Ports	1	Marengo
Jackson	[4]C. C. Dudley	2	Maquoketa
Jasper	John E. Roberts	.....	Newton

* Was superintendent at former time.

† Term extended to January 1907, by the biennial amendment.

1. Resigned. J. W. Jones, appointed to fill vacancy.
2. Resigned. Fred Mahannah, appointed to fill vacancy.
3. Resigned. R. H. Belknap appointed to fill vacancy.
4. Deceased. Mrs. C. C. Dudley appointed to fill vacancy.

COUNTY SUPERINTENDENTS—TERM, 1904—1907 †—Concluded

County.	Superintendent.	Terms Served	Postoffice.
Jefferson	Anna White	2	Fairfield
Johnson	L. H. Langenberg	1	Iowa City
Jones	Clifford B. Paul	2	Anamosa
Keokuk	C. E. Miller	1	Sigourney
Kossuth	C. H. Belknapp		Algona
Lee	E. C. Lynn		Donnellson
Linn	[1]J. E. Vance	1	Marion
Louisa	[2]C. R. Wallace	1	Wapello
Lucas	Laura Fitch	1	Chariton
Lyon	[3]*A. W. Grisell	4	Rock Rapids
Madison	*T. H. Stone	2	Winterset
Mahaska	Jas. P. Dodds	2	Oskaloosa
Marion	W. H. Lucas	1	Knoxville
Marshall	Mary E. Hostetler	1	Marshalltown
Mills	*W. M. Moore	3	Glenwood
Mitchell	*Jay A. Lapham	3½	Osage
Monona	F. E. Lark	4	Onawa
Monroe	R. B. Spencer	1	Albia
Montgomery	Mabel G. Hanna	1	Red Oak
Muscatine	F. M. Witter	1	Muscatine
O'Brien	Nellie Jones	1	Primghar
Osceola	J. P. McKinley	1	Sibley
Page	[4]Geo. H. Colbert	1	Clarinda
Palo Alto	Anna E. Odland		Emmetsburg
Plymouth	I. C. Hise	3	Le Mars
Pocahontas	[5]U. S. Vance	5	Laurens
Polk	Z. C. Thornburg	1	Des Moines
Pottawattamie	O. J. McManus	2	Council Bluffs
Poweshiek	P. A. McMillen		Grinnell
Ringgold	Mrs. L. L. Richardson		Mount Ayr
Sac	H. C. Coe		Sac City
Scott	J. H. Jacobs		Davenport
Shelby	Geo A. Luxford	1	Harlan
Sioux	W. E. Chase	1	Orange City
Story	Ira C. Welty		Nevada
Tama	D. E. Brown	1	Toledo
Taylor	H. S. Ash	1	Bedford
Union	Frank M. Abbott	1	Creston
Van Buren	A. L. Heminger		Keosauqua
Wapello	Emma Nye		Ottumwa
Warren	J. W. Radebaugh		Indianola
Washington	Cora E. Porter		Washington
Wayne	Maud Elmore	1	Corydon
Webster	[6]Alfred L. Brown	2	Fort Dodge
Winnebago	*L. C. Brown	3	Forest City
Winneshiek	Ellis J. Hook	2	Decorah
Woodbury	*E. A. Brown	4	Sioux City
Worth	O. E. Gunderson		Northwood
Wright	Angus McDonald	2	Clarion

* Was superintendent at a former time.

† Term extended to January 1907 by the biennial amendment.

1. Resigned. A. B. Alderman appointed to fill vacancy.
2. Resigned. Ralph R. Hunt appointed to fill vacancy.
3. Deceased. Charlotte M. Grisell appointed to fill vacancy.
4. Resigned. Jessie Field appointed to fill vacancy.
5. Resigned. Walter P. Jensen appointed to fill vacancy.
6. Resigned. M. P. Somes appointed to fill vacancy.

ABSTRACT [A] REPORTS OF COUNTY SUPERINTENDENTS.

SCHOOL STATISTICS, 1906.

Counties	Schools				Teachers						Pupils—Enumeration.					
	Number of sub-districts	Rooms in rural schools	Number rooms in graded schools	†Average number months taught	Number employed		Av. No. months employed		*Av. compensation per month		Between ages of 5 and 21 years		Ages 7 to 14 years inclusive		Persons 7 to 14 years not attending school	
					Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
Adair	130	139	30	8.2	35	283	4.6	4.	$47.88	$36.27	2,550	2,306	1,382	1,281	21	12
Adams	77	105	33	8.2	46	195	3.8	5.	48.30	35.74	1,922	1,858	981	1,052	15	8
Allamakee	59	127	29	8.1	19	231	5.2	5.1	51.78	28.22	3,099	2,926	1,609	1,522	10	5
Appanoose	95	120	91	7.8	48	238	5.5	5.5	56.26	35.51	4,450	4,475	2,506	2,413	154	134
Audubon	106	109	19	8.2	37	229	4.1	4.5	45.92	38.43	2,306	2,313	1,353	1,378	6	5
Benton	82	166	64	8.5	42	327	6.9	5.2	57.82	35.91	3,762	3,699	2,045	2,047	40	24
Black Hawk	77	134	129	8.7	25	367	5.7	6.2	71.56	45.52	5,505	5,638	2,755	2,743	27	16
Boone	92	144	79	8.3	54	330	4.7	5.	51.16	37.95	4,300	4,163	2,294	2,206	58	47
Bremer	43	100	43	8.3	22	180	5.3	5.6	59.44	32.67	2,601	2,476	1,366	1,389	25	11
Buchanan	77	134	61	8.6	21	291	5.1	5.4	56.60	35.75	3,040	2,868	1,589	1,525	11	6
Buena Vista	119	130	47	8.5	25	263	5.5	5.3	62.50	34.11	2,738	2,472	1,494	1,400	7	7
Butler	96	39	47	8.5	40	258	5.7	5.3	48.88	36.15	2,891	2,771	1,581	1,531	28	16
Calhoun	133	133	53	8.4	37	284	5.	5.1	57.52	37.97	2,875	2,793	1,592	1,588	9	7
Carroll	107	130	53	8.6	42	237	5.8	6.	47.21	37.92	3,561	3,479	1,814	1,823	43	37
Cass	139	140	59	8.5	39	292	5.	5.3	53.67	38.95	3,130	3,085	1,641	1,616	12	11
Cedar	99	131	51	8.3	35	249	5.7	5.5	62.01	38.39	2,873	2,818	1,626	1,586	43	31
Cerro Gordo	103	134	76	8.5	29	284	5.3	5.7	68.79	37.95	3,210	3,061	1,716	1,639	13	10
Cherokee	126	131	43	8.5	36	257	5.3	5.1	59.10	39.07	2,504	2,436	1,406	1,410	20	5
Chickasaw	53	108	38	8.4	11	183	6.	6.5	72.18	31.25	2,661	2,743	1,510	1,562	21	22
Clarke	78	102	27	8.	44	186	4.6	4.6	40.06	32.77	1,870	1,731	969	950	24	25
Clay	128	124	35	8.5	26	235	6.1	5.	52.92	36.59	2,078	2,023	1,125	1,231	4	2
Clayton	142	167	64	8.	50	293	5.7	5.4	54.03	32.64	4,355	4,289	2,348	2,380	95	82
Clinton	132	156	138	9.1	30	362	7.6	7.4	74.30	40.22	7,186	7,425	3,667	3,732	72	38
Crawford	168	170	52	8.6	29	331	5.8	5.5	60.01	36.13	3,689	3,597	2,137	2,194	8	10

Dallas	113	137	88	8.6	38	305	6.3	5.7	61.41	38.75	3,623	3,573	1,970	1,888	13	5
Davis	35	60	26	6.9	48	123	5.1	4.8	36.34	32.49	2,306	2,244	1,176	1,166	30	24
Decatur	66	44	50	7.8	42	199	5.4	5.3	39.06	32.94	2,763	2,652	1,469	1,431	18	19
Delaware	114	131	43	8.5	14	231	7.	6.	48.97	33.61	3,115	2,810	1,652	1,518	73	55
Des Moines	24	83	135	8.5	30	214	7.2	7.7	91.78	48.18	5,490	5,561	2,654	2,780	5	8
Dickinson	62	72	30	8.4	13	140	6.2	5.5	67.69	35.66	1,462	1,343	787	772	39	30
Dubuque	69	129	129	9.5	29	276	9.	8.7	85.37	39.72	10,062	10,431	4,544	4,433	43	35
Emmet	66	74	35	8.2	9	140	7.2	6.1	62.43	39.12	1,645	1,593	1,063	1,071	23	15
Fayette	103	73	66	8.5	52	355	5.2	5.2	49.18	33.24	4,715	4,617	2,360	2,388	68	59
Floyd	103	113	59	8.5	22	240	7.7	5.2	63.67	34.43	2,401	2,488	1,244	1,251	5	7
Franklin	101	139	29	8.2	50	231	4.6	4.9	48.09	34.98	2,482	2,271	1,269	1,235	43	24
Fremont	104	118	52	9.1	30	242	5.7	5.7	57.80	38.11	2,689	2,634	1,462	1,528	8	10
Greene	129	140	42	8.4	43	280	4.4	4.8	56.20	37.55	2,599	2,607	1,341	1,418	22	15
Grundy	75	120	31	8.4	34	220	5.4	5.1	46.91	35.53	2,372	2,324	1,350	1,295	45	40
Guthrie	134	140	54	8.6	53	298	4.9	4.8	55.72	34.61	2,962	2,846	1,525	1,535	6	6
Hamilton	107	134	48	8.6	44	271	4.7	4.9	52.75	39.62	3,115	3,169	1,691	1,722	27	11
Hancock	114	126	40	8.2	45	199	6.	5.5	48.03	37.50	2,411	2,274	1,251	1,272	9	4
Hardin	76	129	81	8.4	45	283	5.2	5.4	60.64	40.45	3,748	3,545	2,056	2,079	23	19
Harrison	117	148	72	8.7	38	314	5.8	5.5	63.55	39.06	3,847	3,809	2,139	2,219	28	25
Henry	32	97	47	8.2	37	217	5.1	4.9	49.68	37.47	2,703	2,662	1,345	1,313	24	22
Howard	90	98	32	8.4	9	203	6.8	5.	70.24	32.34	2,280	2,181	1,296	1,245	7	5
Humboldt	85	100	44	8.4	26	188	5.	5.5	52.01	34.85	2,058	2,080	1,163	1,197	9	16
Ida	99	99	33	8.5	31	210	5.6	5.2	69.81	34.97	1,984	1,823	1,090	1,039	5	4
Iowa	76	136	45	8.6	52	241	6.5	5.2	41.17	37.11	3,079	3,025	1,697	1,648	17	20
Jackson	105	138	64	8.4	23	229	6.2	6.0	68.32	30.89	3,642	3,666	1,958	2,129	44	27
Jasper	157	176	75	8.3	54	374	4.3	4.9	50.99	37.52	4,108	4,007	2,101	2,076	37	46
Jefferson	69	93	35	8.1	22	189	4.8	4.8	$54.63	$36.19	2,504	2,409	1,249	1,281	20	20
Johnson	114	162	76	8.6	41	341	5.9	5.1	56.02	35.92	3,792	3,761	1,976	1,907	18	8
Jones	70	127	50	8.6	24	262	5.6	5.4	63.73	35.46	3,289	3,019	1,779	1,576	15	29
Keokuk	24	124	78	8.2	61	238	5.	5.6	50.21	36.64	3,537	3,364	1,868	1,826	35	23
Kossuth	205	209	62	7.6	50	364	4.8	4.8	57.22	39.30	3,881	3,707	2,384	2,340	122	124
Lee	47	104	110	8.4	30	229	7.1	6.5	69.97	42.47	5,633	5,745	2,780	2,933	45	36
Linn	106	164	243	8.7	62	520	5.1	6.	84.39	43.65	8,414	8,434	4,518	4,422	56	53
Louisa	60	78	36	8.4	31	158	5.4	5.4	55.80	36.87	2,132	1,903	1,222	1,107	16	15
Lucas	33	90	37	8.2	25	182	5.3	5.1	50.34	34.47	2,506	2,481	1,228	1,270	.....	.....
Lyon	85	45	41	8.6	51	221	5.4	5.4	47.28	37.94	2,621	2,445	1,527	1,536	24	9

SCHOOL STATISTICS—CONTINUED.

Counties	Number of sub-districts	Schools			Teachers						Pupils Enumeration					
		Rooms in rural schools	Number rooms in graded schools	Average number months taught	Number employed		Av. No. months employed		Av. compensation per month		Between ages of 5 and 21 years		Ages 7 to 14 years inclusive		Persons 7 to 14 years not attending school	
					Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
Madison	113	133	43	8.2	47	291	4.5	5.7	$ 46.68	$ 25.08	2,529	2,537	1,391	1,371	9	9
Mahaska	67	139	93	8.3	55	298	5.4	5.3	41.71	37.38	4,990	4,661	2,561	2,490	48	32
Marion	22	111	70	8.1	46	251	5.4	5.5	47.32	34.68	3,940	3,843	2,038	1,995	81	74
Marshall	87	128	114	8.7	40	318	5.5	5.9	58.51	44.75	4,189	3,990	2,211	2,168	31	16
Mills	19	82	50	8.8	26	136	7.2	7.1	59.41	40.57	2,458	2,341	1,272	1,312	9	11
Mitchell	51	37	50	8.4	23	165	6.4	5.8	65.08	34.28	2,297	2,271	1,234	1,258	21	15
Monona	133	143	53	8.	29	296	5.8	5.	63.79	35.28	3,188	3,157	1,639	1,696	41	31
Monroe	60	98	58	8.	28	192	5.3	5.1	58.82	36.96	4,026	3,707	2,002	2,011	117	83
Montgomery	103	103	56	8.5	22	236	6.3	5.6	66.09	38.18	2,583	2,433	1,412	1,271	27	28
Muscatine	88	88	109	9.4	18	241	6.8	7.2	83.65	41.16	4,376	4,236	2,273	2,283	12	12
O'Brien	131	133	55	8.6	31	260	5.5	5.8	64.71	33.33	2,946	2,845	1,629	1,585	9	3
Osceola	92	91	25	8.1	21	167	5.7	4.7	48.95	37.14	1,712	1,583	958	931	26	14
Page	83	126	74	8.6	28	290	5.1	5.5	66.76	40.30	3,533	3,391	1,800	1,776	7	9
Palo Alto	124	126	34	8.4	24	230	6.2	5.4	48.96	34.52	2,365	2,306	1,346	1,327	8	10
Plymouth	161	170	57	8.6	29	307	5.5	5.8	56.72	36.13	4,077	3,978	2,312	2,262	31	31
Pocahontas	125	128	48	7.6	29	240	5.4	5.4	53.66	35.59	2,651	2,595	1,483	1,504	18	11
Polk	91	132	389	8.8	62	650	7.2	7.5	94.92	59.67	15,129	15,573	6,628	6,433	121	66
Pottawattamie	214	233	192	8.8	44	559	5.4	6.4	73.37	45.61	8,275	8,347	4,243	4,203	93	58
Poweshiek	113	129	57	8.6	52	265	4.7	5.4	58.05	40.28	2,978	3,088	1,588	1,671	10	4
Ringgold	95	124	43	8.1	31	230	5.2	5.1	52.70	32.75	2,309	2,166	1,331	1,254	12	8
Sac	132	133	51	8.6	25	258	5.8	5.3	64.34	37.55	2,809	2,830	1,493	1,666	14	14
Scott	78	101	196	9.7	53	315	8.9	9.	85.03	46.14	8,869	8,592	4,311	4,105	38	34
Shelby	143	134	47	8.7	41	248	5.	5.5	50.00	38.50	2,961	2,823	1,576	1,462	12	12
Sioux	161	167	65	8.7	39	274	7.6	6.9	53.58	37.44	4,638	4,331	2,521	2,421	91	52
Story	112	130	87	8.5	31	297	8.2	5.5	63.28	39.35	4,743	5,770	2,054	2,045	.....	.....

Tama	95	170	66	8.2	44	323	5.5	5.5	59.62	32.25	3,705	3,606	1,962	2,007	35	34
Taylor	91	116	59	8.3	38	241	5.	5.2	47.17	37.66	2,670	2,632	1,463	1,370	35	21
Union	88	104	65	8.5	41	244	5.7	5.3	51.86	38.18	2,711	2,708	1,400	1,368	3	3
Van Buren	65	110	41	7.8	36	194	5.2	4.9	51.66	30.96	2,473	2,223	1,260	1,140	8	4
Wapello	55	97	119	8.7	24	308	7.3	6.7	72.71	43.62	5,181	5,165	2,846	2,808	47	39
Warren	52	121	56	8.	47	271	4.9	4.8	47.50	33.90	3,180	3,205	1,822	1,887	23	14
Washington	50	123	60	8.7	38	255	5.2	5.1	62.28	38.32	3,109	3,064	1,702	1,758	8	8
Wayne	91	116	59	7.8	56	207	5.4	4.8	50.93	32.97	2,695	2,721	1,400	1,430	14	16
Webster	136	172	90	8.3	38	374	5.1	5.1	62.57	40.99	4,709	4,710	2,437	2,425	52	23
†Winnebago	76	81	38	7.8	19	155	5.8	5.3	57.86	34.81	2,139	1,972	1,155	1,113	16	9
Winneshiek	98	141	40	7.7	35	241	5.5	4.9	47.85	35.42	3,741	3,679	1,935	1,930	111	81
Woodbury	134	176	228	8.9	58	567	7.3	6.1	75.23	47.15	10,995	10,942	7,689	7,471	14	16
Worth	88	88	23	7.5	35	124	5.2	5.1	43.03	30.69	1,941	1,825	1,075	1,052	5	8
Wright	119	130	60	.....	35	294	5.6	4.9	56.74	32.04	3,105	2,945	1,782	1,608	20	26
Total	9,475	12,067	6,690	†8.5	3,548	26,102	5.2	5.	*$63.97	*$43.41	358,044	349,799	189,922	187,920	3,067	2,378

*Note.—The average compensation of teachers was found this year by dividing the total amount paid teachers, male and female, by the total number of months all teachers, male and female, were employed, as is recommended by the National Bureau of Education.

Formerly it has been the custom of this department to compute the average compensation upon the number of different teachers employed, disregarding the time, and the average compensation, as reported for the several corporations. By this method the average compensation this year is, males $49.77, females $40.30.

Hereafter the method employed this year and recommended by the Commissioner of Education will be employed.

†The average number of months in the school year is computed on the basis of average attendance.

ABSTRACT [A] REPORT OF COUNTY SUPERINTENDENTS—CONTINUED.

SCHOOL STATISTICS 1906.

Counties	Pupils—Enrollment—Attendance—Tuition								General				
	Total enrollment	Previously enrolled	Total average attendance	Average tuition per month per pupil	Non-resident pupils and tuition: Below ninth grade		Non-resident pupils and tuition: Ninth grade and above		Number of school houses	Value of school houses	Value of apparatus	Number of volumes in the libraries	Rooms in which effects of stimulants and narcotics are taught
					No.	Amount received	No.	Amount received					
Adair	4,100	64	2,660.	$ 2.22	96	$ 750.76	71	$ 885.71	146	$ 119,125	$ 3,428	5,818	169
Adams	3,413	73	2,308.	2.21	48	281.93	43	672.94	112	160,535	3,249	2,661	129
Allamakee	4,250	21	2,864.2	1.68	59	652.19	36	533.41	133	192,610	8,365	6,596	157
Appanoose	7,546	135	5,301.	1.47	141	539.44	107	1,199.80	138	225,690	5,773	5,042	210
Audubon	3,879	41	2,410.	2.15	16	171.50	57	632.87	111	112,695	6,223	33,959	128
Benton	5,830	127	4,063.	2.22	99	492.89	73	1,031.21	187	212,310	9,633	11,683	230
Black Hawk	8,255	136	5,942.	2.19	50	81.88	37	560.88	158	483,355	12,501	12,739	252
Boone	6,610	101	4,495.	2.01	13	464.00	28	449.25	157	213,325	9,473	12,690	209
Bremer	3,538	143	2,266.6	2.09	74	646.21	34	435.59	112	125,185	7,099	8,953	134
Buchanan	4,968	40	3,312.	2.18	76	430.68	72	689.10	150	188,255	11,701	7,656	194
Buena Vista	4,240	146	2,965.	2.23	65	398.08	74	1,059.08	141	174,735	7,453	17,892	178
Butler	4,820	423	3,244.	2.18	62	329.50	141	1,305.65	147	157,595	9,769	8,997	182
Calhoun	5,174	92	3,341.	2.33	86	776.59	82	1,161.67	149	172,565	9,385	14,798	177
Carroll	4,476	76	3,098.	2.39	69	447.22	41	608.15	143	160,260	15,623	6,016	183
Cass	5,384	140	3,638.	2.29	49	476.02	108	1,243.85	154	188,905	8,348	7,955	189
Cedar	4,469	79	3,246.	2.38	101	894.23	134	1,693.34	145	209,215	7,664	8,072	175
Cerro Gordo	5,089	30	3,540.	2.35	61	568.43	67	1,045.99	148	430,392	15,733	8,636	210
Cherokee	4,353	108	2,963.	2.49	57	476.40	43	358.13	144	188,305	8,613	20,647	147
Chickasaw	3,642	62	2,403.	2.05	43	298.93	56	689.55	122	103,700	7,042	5,081	141
Clarke	3,252	109	2,154.	2.03	0	40.88	20	276.50	108	104,220	2,879	2,939	129
Clay	3,467	44	2,438.	2.47	25	232.53	26	486.53	133	118,440	8,930	10,307	160
Clayton	6,355	74	4,416.	1.92	75	395.24	93	1,633.09	181	209,105	10,023	9,605	217
Clinton	9,129	150	6,726.	2.06	35	400.33	52	919.63	186	481,090	15,818	9,044	274
Crawford	5,595	100	3,705.	2.37	94	515.75	45	558.84	180	233,208	12,710	7,709	209

Dallas	6,220	89	4,513.	2.10	72	538.29	128	1,733.37	157	226,560	8,086	8,549	223
Davis	3,803	89	2,462.	1.64	42	97.00	10	66.80	103	95,357	2,988	2,655	120
Decatur	4,856	180	3,308.	1.76	60	318.49	108	1,204.37	123	118,932	4,827	4,088	160
Delaware	4,372	200	3,038.	1.97	148	409.63	78	749.85	145	142,000	7,352	7,153	170
Des Moines	6,887	302	5,397.	2.22	26	156.59	28	399.00	99	321,690	4,972	3,634	218
Dickinson	2,450	131	1,574.	2.47	29	265.05	10	165.95	80	86,505	3,917	3,465	102
Dubuque	7,903	46	5,539.	2.22	46	103.45	10	110.70	150	594,655	12,327	9,326	280
Emmet	2,789	19	1,764.	2.59	43	468.25	13	119.75	85	99,500	3,361	11,012	107
Fayette	7,216	158	4,959.2	1.78	30	136.26	109	1,213.29	191	212,150	10,436	13,663	239
Floyd	4,087	47	2,845.	2.26	37	228.27	105	1,209.10	124	231,570	10,629	8,565	164
Franklin	3,719	78	2,596.	2.36	42	280.36	37	554.40	144	127,135	6,622	6,159	168
Fremont	4,253	54	3,313.	2.10	115	1,033.29	101	1,116.40	130	163,850	8,410	8,800	161
Greene	4,596	130	3,083.	2.35	32	381.32	105	1,575.00	146	165,275	5,455	5,782	170
Grundy	3,757	107	2,553.	2.26	70	449.04	91	749.21	128	119,626	8,209	4,984	144
Guthrie	4,737	126	3,504.	2.11	64	416.85	48	518.60	154	175,255	6,901	6,023	194
Hamilton	5,054	77	2,201.	3.30	88	447.71	55	460.66	144	196,760	10,304	5,887	181
Hancock	3,869	158	2,504.	2.62	57	348.08	26	245.83	135	143,740	5,915	7,215	163
Hardin	5,543	103	3,938.	2.28	118	1,094.90	120	1,339.83	148	200,775	9,938	8,791	203
Harrison	6,934	78	4,506.	2.04	77	638.67	210	2,882.65	162	188,357	7,466	6,070	220
Henry	4,721	78	3,323.	1.88	47	296.69	47	455.17	109	140,640	8,781	7,500	146
Howard	3,292	84	2,273.	1.92	35	277.36	10	89.86	105	116,530	4,933	5,196	128
Humboldt	3,376	81	2,223.5	2.32	124	1,044.59	82	990.75	112	114,120	4,965	9,431	139
Ida	3,134	141	2,303.	2.55	34	336.30	87	1,755.95	107	126,800	7,640	7,071	103
Iowa	4,798	141	3,309.	1.98	93	690.72	118	1,435.51	143	157,445	7,422	11,352	176
Jackson	5,326	158	3,912.	1.79	84	654.54	99	1,073.28	155	190,716	8,572	3,825	202
Jasper	6,524	130	4,482.8	2.14	62	482.65	108	1,667.92	192	239,055	8,285	7,288	252
Jefferson	3,953	95	2,640.	1.81	78	319.72	24	507.27	101	130,065	3,518	4,666	126
Johnson	5,988	120	3,963.	2.22	92	997.88	99	1,802.25	172	257,505	10,479	12,272	229
Jones	4,993	119	3,539.	1.92	51	440.20	102	1,274.02	139	176,525	9,687	10,489	177
Keokuk	5,816	310	4,033.	1.94	143	899.46	169	1,850.32	145	198,660	7,362	8,791	200
Kossuth	6,152	298	3,856.	2.82	190	441.62	45	254.10	226	225,450	15,429	9,091	271
Lee	6,442	61	4,845.	1.92	77	502.61	44	879.75	124	336,150	8,831	7,151	210
Linn	12,870	219	9,563.	2.07	129	1,422.49	145	2,223.58	206	764,470	20,120	16,909	354
Louisa	3,283	54	2,400.	2.01	19	404.05	84	813.50	93	133,623	4,680	6,357	114
Lucas	3,949	79	2,776.	1.75	32	248.85	41	559.12	99	187,700	6,527	4,925	127
Lyon	4,057	69	2,594.	2.62	84	1,020.99	69	912.10	138	136,900	7,040	6,789	157

SCHOOL STATISTICS—CONTINUED.

Counties	Pupils—Enrollment—Attendance—Tuition.								General				
	Total enrollment	Previously enrolled	Total average attendance	Average tuition per month per pupil	Non-resident pupils and tuition				Number of school houses	Value of school houses	Value of apparatus	Number of volumes in the libraries	Rooms in which affects of stimulants and narcotics are taught
					Below ninth grade		Ninth grade and above						
					No.	Amount received	No.	Amount received					
Madison	4,894	42	3,141.	1.98	73	$ 322.44	158	$ 1,581.43	142	$ 145,565	$ 4,769	4,416	172
Mahaska	8,079	155	5,296.	1.84	77	804.18	47	636.64	159	269,025	8,772	6,111	225
Marion	6,364	55	4,240.	1.72	89	376.42	54	879.28	151	210,470	7,242	7,351	203
Marshall	6,521	325	4,789.	2.34	114	1,124.26	83	1,378.31	151	647,240	7,054	9,256	228
Mills	4,054	257	2,631.	2.17	71	451.34	80	666.19	93	128,885	7,557	12,737	127
Mitchell	3,352	39	2,241.	2.09	43	432.30	17	853.06	106	120,900	6,660	12,415	121
Monona	4,826	22	3,290.	2.37	69	485.13	71	1,037.40	151	174,890	6,885	3,886	193
Monroe	6,254	107	3,842.	1.47	10	73.00	72	1,252.88	108	124,495	5,890	3,490	114
Montgomery	4,233	97	3,091.	2.17	14	105.25	80	1,936.91	114	199,920	6,459	8,727	159
Muscatine	6,013	65	4,405.	1.96	42	388.38	70	1,258.30	105	264,950	5,168	4,333	188
O'Brien	4,749	128	3,450.	2.34	51	501.78	89	995.25	140	203,875	16,060	18,688	188
Osceola	2,523	86	1,520.	2.82	52	326.57	24	229.80	94	114,800	4,125	11,402	100
Page	5,973	247	4,122.	2.09	112	837.95	40	980.87	139	228,896	7,796	7,569	200
Palo Alto	3,737	55	2,338.5	2.53	47	376.50	33	333.25	133	114,855	10,690	19,307	158
Plymouth	5,791	63	3,578.	2.37	59	597.58	26	326.04	182	197,650	12,410	8,524	226
Pocahontas	4,340	102	2,834.2	2.52	95	396.29	75	799.11	142	144,725	10,430	12,962	176
Polk	22,037	6,819	15,779.	2.41	81	482.55	123	2,822.72	188	1,608,135	42,159	9,649	515
Pot'wat'mie	13,038	151	9,390.	2.20	116	965.68	142	2,142.49	25[illegible]	567,032	18,001	12,829	423
Poweshiek	5,252	95	3,866.	2.16	93	699.85	114	1,829.61	145	242,255	6,450	7,985	186
Ringgold	4,164	108	2,918.	1.98	43	280.18	41	354.89	134	109,730	8,450	4,478	161
Sac	4,636	54	3,692.	1.93	85	739.55	101	1,296.81	142	189,460	8,567	11,748	.....
Scott	11,113	104	8,180.	2.15	114	1,309.40	51	998.56	126	925,489	12,697	14,554	197
Shelby	4,551	79	3,024.7	2.36	40	247.40	94	937.91	146	127,850	9,540	11,181	183
Sioux	5,862	74	4,149.	2.39	60	288.61	54	685.52	187	206,735	12,000	11,436	232
Story	6,526	9	4,444.	2.11	98	569.07	161	2,025.99	151	214,375	12,333	6,708	217

Tama	5,871	142	4,159.	2.36	142	470.75	48	596.80	183	258,600	10,594	9,552	235
Taylor	4,679	175	3,261.	2.07	85	544.46	53	518.67	131	135,025	5,111	4,668	172
Union	4,521	52	3,273.	2.15	43	331.62	90	1,191.08	120	227,081	7,037	5,958	169
Van Buren	4,082	164	2,845.	1.77	167	718.78	145	1,006.45	116	129,290	3,793	4,050	151
Wapello	8,863	290	6,403.	1.81	161	566.03	48	660.70	116	438,785	6,515	10,125	216
Warren	5,610	182	3,705.	1.75	100	284.05	81	1,103.74	143	187,145	6,541	6,943	179
Washington	4,890	260	3,459.	2.06	84	616.23	94	1,046.98	139	175,388	7,529	14,528	172
Wayne	5,091	338	3,464.	1.75	167	615.07	181	1,728.51	128	159,687	7,205	6,703	176
Webster	6,786	74	4,646.	2.32	80	405.50	52	787.30	191	339,477	9,238	16,673	238
Winnebago	3,322	69	2,278.	1.94	45	286.09	28	287.50	92	99,260	4,910	4,368	119
Winneshiek	4,901	72	2,960.	2.20	52	278.51	19	159.82	150	165,920	8,126	9,636	164
Woodbury	20,794	285	10,026.	2.19	89	1,069.32	117	1,431.65	218	1,005,413	22,549	10,571	.....
Worth	2,610	.....	1,873.	1.94	5	28.25	26	164.62	97	76,565	3,897	6,929	111
Wright	4,974	86	3,620.	.....	41	327.05	156	1,773.60	141	182,595	9,994	12,529	168
Total	549,449	18,510	375,639.	$ 2.14	7,082	$ 48,827.20	7,343	$ 95,787.41	13,947	$ 23,198,769	$ 871,174	881,898	18,052

ABSTRACT [B] REPORT FOR 1906.

SCHOOL FINANCES.

Counties	Teachers' Fund										
	Debit						Credit.				
	On hand at last report	Received from district tax	Received from semi-annual apportionment.	Received from tuition	Received from other sources	Total debit or credit	Paid teachers since last report		Paid for library books	Paid for other purposes	On hand
							Male	Female			
Adair	$ 20,173.64	$ 45,738.58	$ 5,855.77	$ 1,514.21	.....	$ 73,282.20	$ 7,660.03	$ 41,198.21	$ 200.28	$ 166.65	$ 24,057.03
Adams	24,928.96	35,839.82	5,733.22	954.87	$ 2.00	67,458.87	8,406.50	33,978.42	22.45	200.82	24,850.68
Allamakee	19,141.13	34,076.17	3,798.59	1,185.60	126.54	58,328.03	5,618.00	33,438.20	149.35	237.57	18,884.91
Appanoose	36,790.78	53,223.09	8,676.29	1,739.24	4,037.87	104,467.27	14,706.79	46,643.34	307.51	4,470.22	38,339.41
Audubon	19,062.56	36,353.31	6,576.58	804.37	2.00	62,798.82	7,025.88	35,778.95	188.20	65.42	19,740.37
Benton	56,194.70	61,494.01	16,583.03	1,524.10	882.34	136,678.18	16,201.86	61,171.91	239.18	449.77	58,615.46
Black Hawk	54,361.93	90,517.56	14,439.29	642.76	38.50	160,000.04	10,125.92	103,838.92	37.10	421.58	45,576.52
Boone	42,939.80	65,766.97	10,092.42	913.25	2,997.42	122,709.86	12,893.92	62,010.27	231.96	215.78	47,357.93
Bremer	19,107.38	36,182.05	5,915.88	1,081.80	51.19	62,338.30	6,894.70	32,378.15	32.13	1,704.87	21,328.45
Buchanan	36,995.36	54,824.35	8,021.37	1,119.78	53.33	101,014.19	6,084.50	56,200.58	206.19	121.50	38,392.42
Buena Vista	31,834.05	51,666.42	3,356.10	1,030.16	1,165.80	89,052.53	8,563.19	47,859.74	167.82	128.52	32,333.26
Butler	40,862.30	53,919.07	8,695.32	1,635.15	33.00	105,144.84	11,062.71	49,330.93	240.77	239.05	44,271.38
Calhoun	17,256.46	64,849.49	8,344.22	1,911.26	876.94	93,238.37	10,699.53	55,106.06	245.73	1,107.13	26,079.92
Carroll	29,297.18	59,044.76	7,216.50	1,055.37	435.84	97,049.65	11,553.55	51,950.88	302.76	190.61	33,051.85
Cass	36,383.40	63,623.99	8,877.68	1,584.32	153.71	110,623.10	10,307.30	60,704.65	169.53	384.65	39,056.97
Cedar	42,402.38	54,057.60	11,963.86	1,949.93	286.42	110,720.19	12,331.25	52,510.74	149.61	314.42	45,414.17
Cerro Gordo	43,084.01	50,444.77	9,235.53	1,614.42	835.61	105,214.34	10,490.95	60,872.80	123.29	1,032.89	32,694.41
Cherokee	42,569.97	47,477.92	10,412.00	834.53	.....	101,294.42	11,348.40	51,490.29	232.33	284.57	37,888.33
Chickasaw	23,801.12	36,081.06	6,000.80	994.23	116.19	66,943.40	4,691.40	36,902.92	34.89	613.87	24,700.32
Clarke	16,050.05	29,108.00	5,251.96	317.38	118.11	50,845.50	8,024.48	27,250.71	117.84	22.75	15,429.72
Clay	27,718.90	50,922.20	6,187.61	745.66	504.44	86,078.81	8,361.50	43,054.06	106.44	273.43	34,283.38
Clayton	47,183.55	59,584.39	9,765.60	2,037.83	685.65	119,257.02	15,452.65	52,590.03	218.57	1,078.18	49,977.59
Clinton	32,318.08	116,153.53	16,136.50	1,269.96	92.60	165,971.27	17,610.00	108,283.31	264.51	109.44	39,703.91
Crawford	47,917.84	61,043.45	9,252.61	1,074.39	1,400.39	120,688.68	10,061.98	65,595.29	262.51	248.80	44,502.10

Dallas	38,272.64	70,795.43	11,586.40	2,271.66	85.54	123,011.67	14,678.94	67,383.25	262.50	336.36	40,350.62
Davis	9,796.79	20,828.31	5,659.59	74.09	146.31	36,505.09	8,849.01	19,368.70	94.87	335.08	7,857.43
Decatur	23,854.19	33,158.94	5,792.93	1,257.17	1,169.49	65,232.72	11,279.62	34,455.62	109.06	200.85	19,187.57
Delaware	37,303.76	44,329.70	7,268.67	1,159.48	.....	90,061.61	4,750.00	46,864.91	206.61	166.41	38,073.68
Des Moines	29,708.40	95,122.19	11,414.95	533.74	21.22	136,800.50	19,917.02	81,815.08	57.78	413.34	34,597.28
Dickinson	16,150.24	30,455.55	4,302.24	431.00	193.68	51,582.71	5,483.00	27,267.93	66.50	126.21	18,589.07
Dubuque	20,075.69	97,422.06	19,838.95	46.50	608.46	137,991.66	22,367.01	94,959.83	17.12	454.73	20,193.47
Emmet	19,880.43	34,290.00	4,491.37	454.15	200.00	59,315.95	4,058.00	33,653.29	175.54	133.65	21,295.47
Fayette	51,073.50	60,617.99	11,136.97	1,349.55	823.12	125,001.13	13,363.89	61,339.59	84.81	536.28	49,676.56
Floyd	21,252.03	48,033.94	5,809.87	1,066.16	32.69	76,244.69	10,824.00	44,034.04	51.85	368.08	20,966.72
Franklin	24,940.58	46,659.25	6,468.29	834.76	1,207.88	80,110.76	11,084.95	39,838.07	270.34	312.81	28,609.59
Fremont	40,935.83	59,368.88	7,509.01	1,919.69	75.00	109,808.41	9,826.51	53,498.74	190.74	560.99	45,731.43
Greene	39,250.99	52,851.14	7,300.30	1,277.15	2,007.68	102,687.26	10,735.80	50,882.01	125.73	791.94	40,151.78
Grundy	30,355.36	45,296.83	11,435.00	1,248.25	224.12	88,559.56	8,874.47	39,804.00	81.00	315.62	39,484.47
Guthrie	35,300.47	58,398.38	9,237.13	766.46	1,818.43	105,520.87	14,433.95	49,185.94	247.64	2,248.73	39,404.61
Hamilton	29,867.42	57,875.59	8,077.93	908.37	228.87	96,953.18	10,825.79	52,164.99	307.14	242.10	33,413.16
Hancock	28,646.91	51,423.74	7,113.51	593.91	442.00	88,220.07	13,056.83	41,127.28	305.86	381.02	33,349.08
Hardin	54,312.21	66,111.65	12,658.55	2,434.73	58.75	135,575.89	14,242.05	61,350.30	332.27	689.89	59,011.88
Harrison	40,986.58	76,800.36	8,850.30	854.07	854.50	128,345.81	14,013.65	66,894.45	113.82	140.87	47,183.02
Henry	21,083.49	40,851.15	7,119.58	751.86	1,108.68	70,914.76	9,440.75	40,174.84	134.89	538.67	20,575.61
Howard	15,879.72	32,405.81	5,303.74	367.22	16.25	53,972.74	4,144.25	32,569.72	123.97	311.54	16,823.26
Humboldt	26,560.77	39,508.76	5,714.41	1,410.14	57.04	73,251.12	7,359.96	35,826.02	90.12	917.31	29,057.71
Ida	35,732.92	45,557.92	2,975.69	1,966.09	.....	86,232.62	12,076.48	38,048.65	28.80	404.48	35,674.21
Iowa	27,598.46	45,972.56	7,494.74	1,592.54	5,177.91	87,836.21	13,915.75	44,163.53	200.28	3,122.35	26,434.30
Jackson	34,039.27	52,839.17	7,660.92	1,476.07	1,106.63	97,122.06	9,705.24	49,492.05	70.00	481.52	37,373.25
Jasper	37,067.71	72,143.25	11,281.90	2,256.90	673.18	123,422.94	11,907.17	68,591.03	343.29	175.47	42,405.98
Jefferson	21,959.45	35,170.02	8,187.82	826.99	16.35	66,160.63	5,736.05	33,082.32	96.14	183.34	27,062.78
Johnson	25,289.72	66,063.99	10,870.65	2,800.13	363.19	105,387.68	13,556.30	62,478.07	94.35	607.12	28,651.84
Jones	40,307.15	46,253.32	9,354.92	1,714.22	182.56	98,312.17	8,595.44	50,168.01	129.02	887.06	38,532.62
Keokuk	36,282.95	52,183.46	9,536.68	2,749.78	339.68	101,592.55	15,435.23	49,269.27	275.54	1,018.39	35,598.63
Kossuth	50,126.48	80,723.42	10,106.76	695.72	1,477.68	143,220.06	13,733.88	68,849.87	295.23	1,511.90	58,829.13
Lee	16,211.36	70,303.48	11,690.05	1,332.36	23,077.85	122,665.10	14,385.57	63,699.91	228.49	24,333.12	19,518.01
Linn	94,384.90	138,996.07	22,475.35	3,646.07	955.83	260,458.22	26,465.49	145,867.09	145.70	680.12	87,299.82
Louisa	21,857.53	36,422.51	6,256.32	1,217.55	1,871.86	67,625.77	9,389.72	31,442.55	58.29	175.34	26,559.87
Lucas	21,696.26	33,970.08	7,355.92	807.97	685.82	64,516.05	6,645.18	33,054.76	121.53	207.17	24,487.41
Lyon	34,089.05	53,238.80	6,352.31	2,007.93	681.97	96,320.06	12,977.77	45,458.59	172.86	587.45	37,123.39

SCHOOL FINANCES—CONTINUED.

Counties	Teachers' Fund										
	Debit						Credit				
	On hand at last report	Received from district tax	Received from semi-annual apportionment	Received from tuition	Received from other sources	Total debit or credit	Paid teachers since last rebort		Paid for library books	Paid for other purposes	On hand
							Male	Female			
Madison	$ 21,859.89	$ 43,370.78	$ 6,773.98	$ 1,903.87	$ 307.74	$ 74,216.21	$ 9,896.53	$ 41,375.89	$ 185.87	$ 107.98	$ 22,649.99
Mahaska	34,649.96	77,661.08	13,874.54	1,752.29	872.64	128,810.51	20,044.31	61,801.81	218.99	2,218.98	44,526.42
Marion	40,120.53	57,756.84	8,224.87	1,264.52	353.05	107,719.81	11,846.06	47,711.58	218.44	1,812.72	46,631.01
Marshall	30,319.43	97,714.91	3,410.80	2,502.57	1,860.22	135,807.93	12,988.41	83,976.02	207.71	5,670.56	32,965.23
Mills	31,036.54	45,741.37	6,061.00	1,117.53	456.03	84,412.47	11,169.90	39,413.77	148.62	3,111.22	30,568.96
Mitchell	21,884.59	37,980.71	5,555.88	1,233.26	1,997.15	68,651.59	9,648.33	32,915.83	146.56	1,847.51	24,093.36
Monona	38,242.05	55,591.69	9,065.80	1,522.53	544.35	105,326.42	10,667.21	52,594.18	129.03	589.54	41,346.46
Monroe	23,883.44	45,365.09	9,260.97	1,325.88	269.66	80,105.04	8,742.53	36,410.07	189.30	130.86	34,632.28
Montgomery	28,474.21	52,286.18	4,565.52	1,253.70	67.22	86,646.83	9,121.41	47,924.74	38.70	57.00	29,504.98
Muscatine	16,607.95	72,026.96	10,601.30	1,646.68	1,457.71	102,340.60	10,330.50	71,387.89	29.11	644.38	19,948.72
O'Brien	34,866.72	63,491.97	7,153.16	1,497.03	667.11	107,675.99	11,097.01	58,372.32	34.35	963.38	37,208.93
Osceola	26,652.30	30,524.54	4,140.25	556.37	212.52	62,085.98	5,874.75	28.904.10	63.74	155.72	27,087.67
Page	50,192.98	66,412.97	12,102.13	1,818.82	64.50	130,591.35	9,514.38	64,304.59	263.90	188.06	56,320.42
Palo Alto	28,592.61	46,132.69	6,481.37	820.90	535.84	82,563.41	7,345.00	42,497.15	132.52	2,159.08	30,420.66
Plymouth	45,441.64	64,520.00	10,092.30	1,069.69	.....	121,123.63	9,019.42	64,067.23	186.31	1,093.08	46,757.59
Pocahontas	28,202.95	50,708.36	6,811.61	1,195.40	2,103.72	89,022.04	8,424.49	46,408.45	15.90	446.05	33,732.15
Polk	145,696.55	278,148.05	20,306.35	2,450.99	1,018.19	447,620.13	41,670.96	294,678.41	87.77	331.96	110,851.03
Pottawattamie	70,954.34	167,396.47	19,913.92	1,749.67	10.83	260,025.23	17,390.00	164,349.79	369.96	347.47	77,568.01
Poweshiek	35,536.92	64,181.98	8,855.00	2,529.46	261.21	111,364.57	14,372.44	57,513.89	174.86	376.39	38,926.99
Ringgold	25,906.63	40,670.71	5,850.83	1,286.67	445.10	74,159.94	8,564.15	38,326.81	52.75	539.49	26,676.74
Sac	33,256.67	55,333.23	5,350.27	1,330.07	679.25	96,449.49	9,410.53	52,093.15	.....	642.77	34,303.04
Scott	85,016.95	144,205.39	21,858.20	2,307.96	597.95	253,986.45	40,049.80	130,623.92	182.94	563.67	82,566.12
Shelby	32,880.72	61,593.63	7,466.16	1,185.31	819.38	103,945.20	10,201.00	52,447.25	547.72	1,200.46	39,548.77
Sioux	45,576.46	89,393.39	9,341.96	974.13	287.88	145,573.82	15,860.71	70,367.87	346.36	240.90	58,757.98
Story	44,275.82	70,881.85	10,058.94	2,595.06	1,236.06	129,042.73	16,200.63	68,670.26	111.94	113.35	48,946.55

Tama	51,581.77	67,982.64	14,647.25	1,077.55	704.20	135,893.41	14,307.87	68,299.26	257.45	731.78	52,297.05
Taylor	25,753.14	45,858.27	7,983.41	1,063.13	268.21	80,926.16	8,915.50	47,465.86	83.26	215.05	24,246.49
Union	20,333.95	42,240.63	6,582.67	1,463.50	2,322.74	72,943.49	12,134.73	48,004.96	225.08	100.00	12,478.72
Van Buren	26,261.15	34,360.49	5,830.10	1,725.23	691.19	68,868.16	9,738.79	29,365.98	101.49	593.14	29,068.76
Wapello	29,215.20	86,456.41	12,498.17	1,226.73	735.04	130,131.55	12,789.23	88,361.26	276.44	122.90	28,581.72
Warren	23,489.18	48,660.40	7,948.42	970.63	213.85	81,282.48	10,556.60	41,343.83	95.12	645.72	28,641.21
Washington	28,664.36	61,550.23	9,090.50	1,663.21	2,116.81	103,085.11	12,409.48	50,275.71	137.70	588.51	39,673.71
Wayne	26,292.48	42,815.03	6,784.20	2,371.84	1,300.64	79,064.19	15,381.88	32,468.15	323.51	940.74	29,949.91
Webster	41,763.01	85,249.47	12,208.08	1,256.18	29.50	140,506.24	12,170.86	77,605.33	240.86	334.50	50,155.19
Winnebago	24,249.98	27,544.41	5,137.71	573.59	.....	57,505.69	6,336.25	28,534.50	119.93	300.82	22,214.19
Winneshiek	26,023.41	41,226.61	8,963.33	438.83	1,474.07	78,125.75	9,269.26	41,534.20	270.35	1,150.10	25,901.84
Woodbury	95,587.51	167,064.79	16,420.84	1,511.73	3,072.77	283,657.64	32,047.52	164,046.15	147.06	251.69	87,165.22
Worth	14,193.68	25,750.39	4,514.28	192.87	106.82	44,758.04	7,854.17	19,584.45	169.00	.....	17,150.42
Wright	43,327.31	57,354.89	7,399.08	2,100.65	159.02	110,340.95	11,190.73	55,167.42	82.30	170.58	43,729.92
Total	$3,457,882.27	$6,017,401.71	$881,348.60	$133,710.53	$93,701.28	$ 10,584,044.39	$ 1,179,384.53	$ 5,664,396.19	$ 16,623.67	$ 90,175.88	$ 3,633,464.12

ABSTRACT [B] REPORTS FOR 1906—CONTINUED.

SCHOOL FINANCES.

COUNTIES	Schoolhouse Fund								
	Debit				Credit				
	On hand at last report	Received from district tax	Received from other sources	Total debit or credit	Paid for schoolhouses and sites	Paid for bonds and interest	Paid for library books	Paid for other purposes	On hand
Adair	$ 1,552.81	$ 3,941.01	$ 120.29	$ 5,614.11	$ 578.54	$ 1,335.37		$ 1,256.90	$ 2,443.30
Adams	2,202.44	2,503.79	204.33	4,910.56	227.37	1,153.29		200.73	3,329.17
Allamakee	1,700.22	1,554.26	6.88	3,261.36	1,508.49	945.17		142.06	665.64
Appanoose	3,634.50	8,405.66	2,929.73	14,969.89	2,727.81	3,729.70		4,555.74	3,956.64
Audubon	1,920.65	3,024.11	50.54	4,995.30		2,575.00		309.23	2,111.07
Benton	3,364.06	8,460.65	440.98	12,265.69	572.26	7,782.61		1,244.58	2,666.24
Black Hawk	17,271.34	23,804.77	87.74	41,163.85	21,938.61	7,061.42		5,960.28	6,203.54
Boone	7,400.29	9,644.83	655.22	17,700.34	1,057.00	6,630.00		3,480.32	6,532.12
Bremer	2,653.96	5,396.98	489.29	8,540.23	2,010.47	2,019.86		10.90	4,499.00
Buchanan	1,645.88	4,203.35	147.07	5,996.30	450.62	1,776.43		1,745.01	2,024.24
Buena Vista	4,802.31	4,313.99	345.75	9,462.05		4,705.39		1,158.45	3,598.21
Butler	4,329.95	6,540.16	1,240.49	12,110.60	4,158.18	3,264.14		284.59	4,403.69
Calhoun	3,941.47	8,479.14	90.06	12,510.67	4,521.90	1 782.02		1,681.20	4,525.55
Carroll	3,025.81	6,433.75		9,459.56	445.98	3,628.45		647.39	4,737.74
Cass	5,759.38	3,326.38	118.39	9,204.15	843.62	1,064.57		4,510.18	2,785.78
Cedar	4,555.18	7,144.37	6,180.90	17,880.45	7,900.01	5,090.08		825.06	4,065.30
Cerro Gordo	7,157.61	12,420.06	563.01	20,140.68	4,163.75	7,450.41		1,310.84	7,215.68
Cherokee	4,194.95	3,430.13		7,625.08	253.00	470.40		1,951.46	4,950.22
Chickasaw	1,437.79	1,940.78	1,137.24	4,515.81	1,104.08	653.22		734.81	2,023.70
Clarke	3,850.35	4,973.47	341.87	9,165.69	880.03	1,939.58		318.05	6,028.03
Clay	2,950.08	7,576.92	21.61	10,548.61	100.00	2,507.40		431.72	7,509.49
Clayton	2,874.85	5,531.18	673.63	9,079.66	2,308.29	2,910.76		1,707.20	2,153.41
Clinton	39,023.81	15,640.05	716.59	55,380.45	40,795.99	6,487.92		1,365.56	6,730.98
Crawford	1,549.18	7,726.57	1,971.36	11,247.11	499.05	4,396.89		2,291.86	4,059.31

Dallas	11,484.61	10,673.42	813.04	22,976.07	6,836.22	7,171.08		990.50	7,928.27
Davis	2,295.52	5,526.61	300.02	8,122.15	811.20	3,328.68		450.89	3,531.36
Decatur	2,543.99	5,874.00	272.62	8,690.61	972.02	2,827.48	.16	1,155.16	3,735.79
Delaware	8,509.59	3,500.40	3,880.31	15,890.30	12,098.37	1,612.88		272.87	1,906.23
Des Moines	335.37	10,609.42	11.93	10,956.72	37.00	9,375.81		415.38	1,128.58
Dickinson	2,299.72	8,284.89	855.91	11,440.52	2,589.51	2,423.58		1,807.98	4,619.45
Dubuque	1,074.74	1,682.74	11.22	2,768.70	385.19	493.47		879.24	1,510.80
Emmet	1,695.79	5,289.90	6,257.09	13,242.78	6,798.66	857.43		2,732.54	2,854.15
Fayette	2,831.73	8,804.41	96.62	11,732.76	2,965.35	2,313.18	$ 12.27	399.36	6,042.60
Floyd	3,530.71	6,767.38	15,760.14	26,058.23	15,370.54	6,838.96		1,279.00	2,569.73
Franklin	5,639.74	4,360.85	145.91	10,146.50	3,752.59	1,158.40		59.90	5,175.61
Fremont	2,719.62	5,511.82	2,000.00	10,231.44	510.00	5,155.66		795.14	3,770.64
Greene	17,781.93	4,422.83	2,770.94	24,975.20	19,912.79	1,054.10		2,464.51	1,543.80
Grundy	3,643.52	4,748.93	354.62	8,747.07	411.20	2,191.90	7.92	2,443.20	3,692.85
Guthrie	1,753.47	3,751.28	194.49	5,699.24	39.98	2,069.05	131.73	1,384.56	2,073.32
Hamilton	10,154.56	8,748.92	3,571.68	22,475.16	12,795.24	2,614.56		1,634.98	5,430.38
Hancock	7,772.49	8,088.59	954.20	16,815.28	4,041.61	1,805.68		3,166.12	7,801.87
Hardin	4,047.37	8,809.91	357.93	13,215.21	2,470.54	3,326.42		212.04	7,206.21
Harrison	3,662.96	9,025.61	36,170.81	48,859.38	24,184.66	2,182.61		2,305.66	20,186.45
Henry	1,128.03	3,487.70	241.54	4,857.27	304.29	1,391.70		2,405.47	755.81
Howard	12,202.44	3,886.60	15.00	16,104.04	12,269.66	1,560.44		62.96	2,210.98
Humboldt	2,423.55	3,183.85	158.44	5,765.84	553.29	1,993.70	5.50	180.00	3,083.35
Ida	2,217.34	7,939.49	9,401.64	19,558.47		10,900.95		5,254.54	3,402.98
Iowa	5,235.77	4,329.50	1,106.30	10,671.57	1,110.38	2,143.29	200.50	137.46	7,079.94
Jackson	3,665.77	4,739.52	453.88	8,859.17	1,835.12	1,742.10		1,537.27	3,744.68
Jasper	4,711.63	11,735.37	216.72	16,663.72	4,483.20	484.61		4,488.31	7,207.60
Jefferson	472.39	3,306.95	16,608.03	20,387.37	16,056.14	1,243.14		1,902.49	1,185.60
Johnson	1,212.36	12,633.32	1,165.12	15,010.80	1,535.67	3,013.96		1,938.58	8,522.59
Jones	2,086.90	4,721.39	6,570.17	13,378.46	855.87	9,103.35		1,581.24	1,838.00
Keokuk	2,846.32	9,887.62	2,038.79	14,772.73	1,543.55	7,752.86		2,421.06	3,055.26
Kossuth	8,410.26	10,750.65	3,622.24	22,783.15	6,420.84	7,688.33		1,800.44	6,873.54
Lee	375.54	2,528.62	618.50	3,522.66	501.12	518.61		1,159.46	1,343.47
Linn	11,557.06	34,890.30	1,320.73	47,768.09	4,719.61	8,778.64		8,340.37	25,929.47
Louisa	4,928.58	5,954.54	17,278.75	28,161.87	18,764.28	2,694.65		3,657.78	3.045.16
Lucas	4,250.50	8,906.18	175.11	13,331.79	1,144.87	2,446.25		561.13	9,179.54
Lyon	8,145.34	22,855.98	2,053.28	33,054.60	4,762.53	16,041.44	12.05	3,034.92	9,213.66

SCHOOL FINANCES—CONTINUED.

Counties	Schoolhouse Fund								
	Debit				Credit				
	On hand at last report	Received from district tax	Received from other sources	Total debit or credit	Paid for schoolhouses and sites	Paid on bonds and interest	Paid for library books	Paid for other purposes	On hand
Madison	$ 2,533.85	$ 4,993.93	$ 516.05	$ 8,043.83	$ 1,593.96	$ 2,139.89	$	$ 1,274.12	$ 3,035.86
Mahaska	3,692.42	6,256.15	1,378.06	11,326.63	1,108.90	4,825.40	.....	2,121.28	3,278.05
Marion	5,949.05	8,947.82	2,273.18	17,170.05	1,071.65	7,219.26	.....	1,684.03	7,195.11
Marshall	4,167.93	11,164.04	697.50	16,029.47	894.19	1,531.82	.....	2,829.32	10,774.14
Mills	2,712.54	6,087.77	2,019.36	10,819.67	1,508.29	1,873.10	.....	2,279.64	5,163.64
Mitchell	3,302.93	3,972.60	132.89	7,408.42	49.84	1,529.90	.....	491.84	5,336.84
Monona	4,036.23	10,194.64	3,636.08	17,866.95	4,131.08	7,916.79	.....	1,263.91	4,555.17
Monroe	2,078.36	11,058.77	209.86	13,346.99	352.09	8,789.90	25.00	1,464.74	2,715.26
Montgomery	1,507.91	8,706.23	894.05	11,108.19	793.95	2,896.50	.....	2,099.28	5,318.46
Muscatine	89.57	5,224.35	17,651.27	22,965.19	17,734.87	2,763.75	.....	1,093.90	1,372.67
O'Brien	5,082.09	12,567.60	412.68	18,062.37	6,284.69	3,961.46	.....	792.75	7,023.47
Osceola	1,945.83	4,998.69	69.00	7,013.52	.....	2,013.84	17.70	905.65	4,076.33
Page	8,425.96	7,238.72	15.66	15,680.34	884.59	6,318.04	.....	2,085.25	6,392.46
Palo Alto	7,404.32	4,594.88	56.46	12,055.66	956.54	1,909.70	.....	162.55	9,026.87
Plymouth	2,273.29	7,741.09	269.50	10,283.88	3,693.18	2,253.35	.....	1,827.43	2,509.92
Pocahontas	6,136.61	8,898.66	1,506.51	16,541.78	4,198.63	1,632.93	.....	2,497.23	8,212.99
Polk	26,761.30	84,352.10	26,974.32	138,087.72	38,491.03	30,460.04	9.30	17,097.48	52,029.87
Pottawattamie	5,347.07	14,770.38	9,752.88	29,870.33	9,300.84	11,254.02	.....	1,748.33	7,567.14
Poweshiek	4,252.37	19,527.80	79.96	23,860.13	10,405.23	6,513.52	2.90	2,238.32	4,700.16
Ringgold	6,095.38	5,297.63	897.70	12,290.71	1,838.81	4,683.83	.....	864.57	4,903.50
Sac	18,564.26	8,958.21	10,108.05	37,630.52	21,717.56	3,874.91	.....	3,306.63	8,731.42
Scott	40,958.70	20,596.51	94,595.84	156,151.05	122,240.27	557.69	.....	1,275.56	32,077.53
Shelby	1,928.29	5,789.77	4,427.13	12,145.19	4,498.88	351.46	.....	2,440.27	4,854.58
Sioux	5,436.04	9,700.25	95.00	15,231.29	828.32	1,614.85	.....	2,693.79	10,094.33
Story	4,840.89	8,914.84	1,040.76	14,796.49	3,724.66	5,050.54	.....	2,272.51	3,739.78
Tama	8,195.97	11,906.71	116.98	20,219.66	4,310.44	5,484.24	.....	852.50	9,572.48
Taylor	11,794.29	6,645.55	491.95	18,931.79	714.76	4,054.71	.....	145.47	14,016.85

Union	8,647.00	6,673.57	605.70	15,926.27	2,466.45	1,976.75	.....	997.30	10,485.77
Van Buren	3,210.13	2,483.82	440.00	6,133.95	301.78	1,683.01	.....	97.09	4,052.07
Wapello	4,924.69	12,400.32	3,593.65	20,918.66	8,249.78	8,180.87	.....	68.25	4,419.76
Warren	1,468.76	10,205.01	7,253.79	18,927.56	7,121.91	4,392.96	.....	386.64	7,026.05
Washington	905.55	6,308.07	684.52	7,898.14	26.30	5,397.63	.....	1,551.46	922.75
Wayne	9,956.79	5,637.65	931.94	16,526.38	9,013.28	2,913.59	.....	1,393.26	3,206.25
Webster	8,516.31	14,844.41	1,877.62	25,238.34	6,668.19	5,303.73	.26	6,488.70	6,777.46
Winnebago	1,509.46	3,874.60	28.70	5,412.76	131.50	2,984.75	.....	718.90	1,577.61
Winneshiek	2,649.81	6,539.51	1,188.30	10,377.62	190.15	5,001.72	8.70	1,331.94	3,845.11
Woodbury	9,385.18	56,641.63	743.48	66,770.29	29,464.04	19,842.19	13.56	4,169.97	13,288.53
Worth	2,091.34	3,582.40	41.00	5,714.74	1,467.65	1,000.88	.....	450.34	2,795.87
Wright	1,513.05	4,535.39	196.99	6,245.43	2,045.86	1,187.46	.....	483.19	2,528.92
Total	$ 552,737.60	$ 899,467.42	$ 354,266.06	$ 1,806,471.08	$ 623,403.18	$ 412,997.56	$ 447.55	$ 180,874.02	$ 588,748.77

ABSTRACT [B] REPORT FOR 1906—CONTINUED.

SCHOOL FINANCES.

Counties	Contingent Fund											
	Debit				Credit							
	On hand at last report	Received from district tax	Received from school house fund and other source	Total debit or credit	Paid for fuel, rent, repairs, insurance and janitors	Paid secretaries and treasurers	Paid for records and apparatus	Paid for library books	Paid for free text books	Paid for general supplies	Paid for other sources	On hand
Adair	$ 7,607.54	$ 17,384.67	$ 1,575.24	$ 26,567.45	$ 11,225.88	$ 1,384.65	$ 97.07	$ 38.50	$	$ 1,089.31	$ 609.23	$ 12,122.81
Adams	6,632.73	11,645.01	317.76	18,595.50	6,851.82	1,087.74	100.93	9.29	116.62	1,640.54	2,012.92	6,775.64
Allamakee	5,420.65	12,117.39	851.57	18,389.61	6,735.77	1,145.57	344.25	16.52	44.47	994.69	1,365.22	7,743.12
Appanoose	9,177.63	16,207.77	1,347.28	26,732.68	11,989.35	1,261.75	32.85	67.75	.....	648.16	1,411.77	11,321.05
Audubon	5,942.25	15,046.00	2,216.35	23,204.60	11,943.10	1,030.54	239.85	18.10	681.56	1,018.93	1,753.40	6,519.12
Benton	15,403.86	24,425.39	1,247.74	41,076.99	18,825.15	1,867.72	160.21	45.52	96.37	933.55	1,352.74	17,795.73
Black Hawk	11,780.30	39,053.81	918.39	51,752.50	26,357.62	1,425.42	45.59	101.50	63.00	3,195.20	5,844.83	14,719.34
Boone	8,380.74	23,612.84	3,828.86	35,822.44	17,775.48	2,014.74	120.20	106.41	141.97	577.11	5,008.58	10,077.95
Bremer	5,814.70	15,100.13	343.79	21,258.62	6,843.94	1,158.87	111.50	88.05	.....	1,195.57	1,358.22	10,502.47
Buchanan	8,781.35	18,967.61	771.62	28,520.58	10,518.14	1,[illegible]8.87	767.12	24.96	1.10	568.84	1,343.15	13,823.40
Buena Vista	8,370.92	20,761.20	1,746.73	30,878.85	10,250.95	1,293.25	587.10	282.46	748.09	1,539.60	5,306.91	10,870.49
Butler	12,338.76	18,504.88	522.86	31,366.50	12,745.42	1,660.79	400.16	21.40	.....	525.69	1,109.33	14,903.71
Calhoun	4,838.58	25,142.39	1,764.41	31,745.38	15,312.46	1,830.56	501.46	142.54	430.41	2,129.23	1,469.56	9,929.16
Carroll	11,714.88	23,781.60	1,802.43	37,298.91	14,001.03	1,591.29	297.00	75.03	.....	1,503.17	2,561.62	17,269.77
Cass	9,281.96	24,694.45	1,297.02	35,273.43	16,627.96	1,720.80	268.81	.....	.....	707.17	2,700.99	13,247.70
Cedar	11,222.27	18,539.95	1,849.57	31,611.79	12,157.39	1,709.90	319.97	202.36	14.66	870.17	2,034.22	14,303.12
Cerro Gordo	8,941.01	23,459.12	10,675.49	43,075.62	17,822.76	1,673.29	145.57	23.64	15.95	23.10	11,032.60	12,338.71
Cherokee	11,381.19	17,838.09	2,312.38	31,531.66	13,242.70	1,520.18	272.56	172.26	.....	531.40	1,821.94	13,970.62
Chickasaw	4,229.17	12,700.54	2,701.77	19,631.48	9,629.98	1,113.26	55.11	18.49	18.74	292.37	3,022.52	5,481.01
Clarke	4,932.83	10,991.75	380.82	16,305.40	7,323.60	1,125.72	108.44	42.08	.....	262.25	361.18	7,082.13
Clay	8,362.46	19,014.22	579.41	27,956.09	10,442.19	1,058.69	324.96	107.05	56.66	1,323.00	2,647.33	11,996.21
Clayton	9,087.26	20,480.50	1,513.22	31,080.98	11,224.34	1,877.87	943.54	176.50	6.00	2,196.24	1,865.98	12,791.51
Clinton	10,847.57	41,773.45	2,974.59	55,595.61	24,845.85	2,617.18	345.73	75.07	1,492.11	1,236.31	8,082.77	16,900.59
Crawford	7,895.42	29,208.55	5,364.22	42,468.19	17,853.81	1,942.58	551.91	40.00	.....	4,407.52	7,459.61	10,212.76

Dallas	10,548.30	23,681.68	5,186.38	39,416.86	15,379.32	1,523.70	260.03	100.76	29.52	2,294.37	7,496.31	12,832.85
Davis	2,004.75	9,713.53	3,464.49	15,182.77	4,507.56	1,098.17	83.63	11.75	.....	62.46	5,609.57	3,809.63
Decatur	4,450.84	13,000.65	882.88	18,334.37	8,319.25	1,208.21	57.23	41.12	.....	514.27	2,739.65	5,454.64
Delaware	9,519.65	16,829.59	453.79	26,803.03	9,531.37	1,293.35	779.21	55.82	11.00	389.75	3,857.37	10,885.16
Des Moines	4,681.37	28,177.85	1,181.12	34,040.34	22,216.83	1,172.86	263.93	55.49	40.14	1,617.14	264.40	8,409.55
Dickinson	3,281.24	12,744.65	1,143.43	17,169.32	7,582.19	813.49	188.35	46.26	6.75	260.16	2,243.38	6,078.74
Dubuque	4,801.73	34,859.62	1,079.22	40,740.57	24,976.09	3,819.08	970.85	185.75	.....	1,400.95	3,412.78	5,975.07
Emmet	3,415.91	14,180.43	1,094.98	18,691.32	6,897.70	742.59	75.24	59.28	95.89	464.49	4,334.18	5,521.85
Fayette	13,326.24	24,897.03	873.36	39,096.63	16,325.31	1,789.61	366.03	231.83	29.03	1,233.53	1,189.64	17,931.65
Floyd	6,999.54	19,820.14	2,486.06	29,305.74	11,048.82	864.07	333.61	23.75	1.25	686.50	6,361.63	9,986.11
Franklin	8,544.79	15,795.57	2,560.03	26,900.39	10,585.82	1,532.50	534.44	3.62	5.20	398.65	3,915.15	9,925.01
Fremont	9,460.41	18,130.77	1,583.78	29,174.96	12,093.69	1,230.49	463.48	285.11	96.85	418.65	1,526.01	13,060.68
Greene	10,398.78	16,744.08	3,619.35	30,762.21	12,599.56	1,494.76	787.03	27.12	83.75	2,999.70	1,854.37	10,915.92
Grundy	7,505.12	14,621.93	473.22	22,600.27	8,631.49	1,236.67	232.86	36.56	.....	167.82	1,841.48	10,453.39
Guthrie	10,380.91	22,012.64	1,721.07	34,114.62	14,184.08	1,362.05	59.37	20.26	2.78	1,147.19	3,489.31	13,849.58
Hamilton	11 807.95	20,197.13	2,086.76	34,091.84	10,778.18	1,394.39	144.80	15.84	.....	1,575.91	3,973.08	16,209.64
Hancock	11,405.70	19,057.00	1,533.28	31,995.98	11,601.33	1,298.73	501.80	71.02	565.60	1,804.00	2,866.34	13,287.16
Hardin	12,371.40	26,620.28	1,231.83	40,223.51	15,198.66	1,676.97	193.58	165.50	15.49	2,392.02	2,337.39	18,243.90
Harrison	11,322.22	29,307.36	1,984.68	42,614.26	17,828.10	1,593.62	147.38	80.90	557.09	1,104.89	2,323.74	18,978.54
Henry	6,698.22	13,692.31	759.32	21,149.85	9,360.77	1,278.13	95.49	123.22	6.28	314.07	1,004.65	8,967.24
Howard	4,912.40	12,287.88	537.13	17,737.41	8,923.92	762.58	76.30	38.66	3.45	223.83	948.90	6,759.77
Humboldt	4,988.49	14,135.39	1,262.53	20,386.41	6,508.36	927.28	138.02	68.60	5.76	514.66	2,605.39	9,618.34
Ida	7,184.96	15,004.74	447.93	22,637.63	9,638.00	1,400.48	186.94	41.93	.....	85.82	1,946.16	9,338.30
Iowa	10,117.65	17,479.00	3,885.39	31,482.04	11,256.51	1,705.10	1,129.27	155.31	.....	925.79	4,540.43	11,769.63
Jackson	11.649.13	19,196.93	1,158.74	32,004.80	10,857.89	1,649.60	166.18	158.65	62.06	2,133.17	3,618.96	13,358.27
Jasper	11,227.87	27,230.04	1,484.20	39,942.11	14,370.39	2,031.93	337.99	200.07	99.41	1,434.39	6,482.38	14,985.55
Jefferson	4,683.42	11,474.97	296.20	16,454.59	5,967.68	1,019.29	65.21	62.68	.....	538.11	1,751.17	7,050.45
Johnson	8,12[illegible].11	25,148.08	4,533.82	37,809.01	16,978.97	1,876.03	290.01	127.79	.....	3,371.90	4,823.17	10,341.14
Jones	10,384.10	17,834.75	2,751.60	30,970.45	11,211.97	1,225.95	98.66	94.72	.....	1,469.13	5,298.60	11,571.42
Keokuk	11,728.45	18,364.22	3,451.64	33,544.31	14,762.39	2,011.68	553.04	87.15	.....	439.23	2,789.49	12,901.33
Kossuth	12,927.42	29,260.85	1,725.36	43,913.63	18,956.09	1,878.82	695.82	153.69	142.82	640.92	4,236.71	17,208.76
Lee	4,009.63	28,039.09	18,569.33	50,618.05	16,039.14	1,299.15	135.45	102.34	23.08	1,257.64	22,872.06	8,889.19
Linn	9,636.46	65,939.83	1,971.77	77,548.06	30,208.48	2,906.87	370.35	202.05	1,342.34	5,369.35	23,467.64	13,620.98
Louisa	5,876.76	12,585.51	1,987.50	20,449.77	6,449.47	924.99	315.56	136.08	.....	585.98	3,420.73	8,616.96
Lucas	4,081.51	13,384.35	457.67	17,923.53	7,355.94	1,179.54	208.90	123.79	157.98	293.61	1,084.58	7,519.19
Lyon	11,807.01	18,691.38	1,550.00	32,048.39	15,023.79	1,861.71	406.54	25.80	.....	886.38	1,322.80	12,521.37

SCHOOL FINANCES—CONTINUED.

Counties	Contingent Fund											
	Debit				Ceredit							
	On hand at last report	Received from district tax	Received from school house fund and other source	Total debit or credit	Paid for fuel, rent, repairs, insurance and janitors	Paid secretaries and treasurers	Paid for records and apparatus	Paid for library books	Paid for free text books	Paid for general supplies	Paid for other sources	Other hand
Madison	$ 8,869.84	$ 16,488.75	$ 1,428.01	$ 26,786.60	$ 12,561.89	$ 1,077.50	$ 74.20	$ 139.85	$	$ 1,389.12	$ 1,337.99	$ 10,206.05
Mahaska	12,908.23	25,292.88	845.48	39,046.59	14,192.75	1,775.13	120.58	149.28	24.31	121.24	7,660.41	15,002.89
Marion	11,681.92	20,771.51	1,221.71	33,675.14	14,235.11	1,795.14	109.64	67.00	29.95	1,821.64	2,845.96	12,770.70
Marshall	11,176.75	34,365.38	2,623.35	48,165.48	17,816.84	1,579.90	1,074.94	84.34	752.84	4,135.69	5,592.93	17,128.00
Mills	8,151.82	15,020.83	1,079.73	24,252.38	7,547.97	1,427.62	322.15	28.52	441.01	646.99	2,266.19	11,571.93
Mitchell	7,609.99	15,427.39	5,293.27	28,330.65	9,708.98	1,019.79	147.20	13.07	13.46	1,327.49	7,594.98	8,505.68
Monona	12,045.80	21,333.19	2,365.46	35,744.45	13,633.64	1,249.10	332.90	17.46	3.40	429.01	4,131.15	15,947.79
Monroe	4,151.42	15,499.12	741.30	20,391.84	8,196.89	1,135.81	281.43	177.30	113.87	462.38	2,517.12	7,507.04
Montgomery	7,432.23	20,572.37	2,050.97	30,055.57	12,219.78	1,187.20	715.38	23.20	76.84	1,617.86	3,089.43	11,125.88
Muscatine	4,474.83	26,774.83	3,220.81	34,470.47	13,554.14	1,575.09	326.63	45.67	25.05	5,037.24	1,347.69	12,558.96
O'Brien	7,318.76	21,692.46	2,558.39	31,569.61	13,652.16	1,402.40	722.58	109.52	.....	1,386.98	2,571.86	11,724.11
Osceola	5,929.83	9,485.84	279.99	15,695.66	7,465.14	959.38	88.39	22.23	.....	150.30	580.73	6,429.49
Page	13,565.44	23,319.65	1,133.49	38,018.58	14,649.68	1,666.52	258.43	13.31	386.41	1,741.56	1,907.35	17,395.32
Palo Alto	9,272.00	15,847.72	544.14	25,673.86	10,821.78	1,108.69	368.01	37.00	96.00	309.35	1,329.29	11,603.74
Plymouth	9,411.79	22,782.00	6,817.28	39,011.07	14,991.51	2,450.37	845.19	209.85	.....	387.15	7,235.31	12,891.69
Pocahontas	8,339.27	17,566.09	1,074.06	26,979.42	11,609.29	1,443.27	304.96	60.07	107.00	423.13	1,458.76	11,572.94
Polk	13,766.02	130,405.59	7,575.96	151,747.57	63,342.17	4,661.62	635.26	346.51	10,606.65	4,393.90	33,735.64	34,025.82
Pottawattamie	22,485.84	62,824.25	5,289.74	90,599.83	35,590.47	2,838.32	1,051.89	188.82	2,256.80	3,425.16	6,585.03	38,663.34
Poweshiek	7,070.99	25,451.88	3,041.46	35,564.33	17,277.98	1,262.81	168.58	253.64	576.88	1,517.86	3,408.41	11,098.17
Ringgold	7,708.63	13,724.33	814.08	22,247.04	9,066.24	1,367.59	193.23	53.02	34.71	599.85	808.67	10,123.73
Sac	9,539.65	19,099.74	1,850.88	30,490.27	14,168.35	1,254.91	858.10	42.10	.....	641.54	2,277.11	11,248.16
Scott	20,872.97	73,122.61	4,755.43	98,751.01	25,752.19	2,798.60	879.50	1,369.36	.....	7,564.89	13,192.99	47,193.48
Shelby	11,206.41	19,374.25	3,141.35	33,722.01	11,341.60	1,735.99	236.89	774.34	122.26	1,793.84	2,641.40	15,075.78
Sioux	10,210.64	31,809.54	2,088.14	44,108.32	17,164.92	2,410.69	476.19	129.43	141.20	1,363.78	1,967.97	20,454.14
Story	10,194.19	27,196.05	5,191.57	42,581.81	18,962.06	1,487.46	627.63	53.15	306.44	1,910.14	5,332.38	13,912.55

Tama	14,332.14	28,817.06	1,480.49	44,629.69	16,461.86	2,430.88	333.87	204.41	1,476.20	797.80	2,862.51	20,062.16
Taylor	8,449.95	15,227.71	453.74	24,131.40	9,071.45	1,199.88	379.79	115.47	.....	684.42	2,027.93	10,652.46
Union	5,684.86	18,529.29	2,775.37	26,989.52	9,377.74	1,141.01	697.18	34.03	.....	3,768.24	4,251.58	7,719.74
Van Buren	5,304.31	12,614.27	277.77	18,196.35	7,278.07	1,066.61	46.00	38.44	.....	336.66	1,072.59	8,357.98
Wapello	5,476.30	34,985.65	746.90	41,208.85	20,132.92	1,467.98	558.12	21.25	8.05	2,059.64	9,915.17	7,045.72
Warren	11,650.79	20,532.66	876.77	33,060.22	11,132.87	1,409.02	177.66	128.12	.....	1,312.42	1,290.24	17,609.89
Washington	6,735.07	18,372.89	578.96	25,686.92	11,905.64	1,407.95	359.34	364.18	61.56	275.39	1,959.35	9,353.51
Wayne	7,161.38	13,058.71	1,337.24	21 557.33	8,898.94	1,034.16	15.13	30.00	.....	1,101.46	3,385.17	7,092.47
Webster	10,914.67	29,025.55	688.20	40,628.42	19,389.41	2,090.95	497.58	13.35	16.04	1,493.75	2,777.86	14,349.48
Winnebago	5,875.94	13,443.52	2,879.72	22,199.18	8,468.95	956.90	416.15	256.84	33.96	1,678.55	4,261.55	6,126.28
Winneshiek	5,149.19	17 737.54	949.94	23,836.67	11,124.69	1,331.20	72.29	113.27	15.34	690.43	1,803.58	8,685.87
Woodbury	12,876.81	77,819.69	2,555.83	93,252.33	51,910.01	2,594.76	468.12	755.82	2[illegible].66	2,410.94	3,710.24	31,108.78
Worth	4,447.06	11,117.80	883.10	16,447.96	6,265.69	631.21	108.91	.....	1,032.63	225.63	1,447.88	6,736.01
Wright	12,598.45	25,371.91	1,746.36	39,716.72	16,520.44	1,340.33	151.28	55.60	.....	1,846.24	3,403.94	16,398.89
Totals	$ 876,705.65	$2,303,487.26	$ 215,647.60	$3,394,840.51	$1,394,104.01	$ 152,504.32	$ 34,355.77	$ 11,854.67	$ 26,362.75	$ 134,105.21	$ 395,472.58	$1,246,081.20

ABSTRACT [C] REPORT

EXAMINATION

Counties	First Grade Certificates Issued		Second Grade Certificates Issued		Third Grade Certificates Issued		Special Certificates Issued		Kind'rgarten Certificates Issued		Total Number Issued	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Adair	2	8	2	23	10	51					14	82
Adams	5	16	20	108							25	124
Allamakee	1	4	3	18	2	15		2			6	39
Appanoose	1	2	5	35	7	31					13	68
Audubon	2	8	18	33	10	56					30	147
Benton	8	38	14	59							22	97
Black Hawk		15	8	82				4		3	8	104
Boone	6	21	13	73	16	94	1	1			36	189
Bremer	2	8	11	58							13	68
Buchanan	1	11	1	26		1	1	1			3	39
Buena Vista	1	10	1	38		16					2	64
Butler	2	8	15	61							17	69
Calhoun	3	15	9	71	4	22					16	108
Carroll	4	16	12	60	10	19		5			26	100
Cass	5	44	17	178	5	32		1			27	255
Cedar	5	22	12	101	1	5		5			18	133
Cerro Gordo	5	25	18	152	8	48	2	12			33	237
Cherokee	5	21	15	80	2	23					22	124
Chickasaw	1	9	10	30	10	35		15			21	89
Clarke	1	8	3	25	12	33					16	66
Clay		13	6	58	1	11					7	82
Clayton	4	7	17	60	1	27					22	94
Clinton	2	12	5	63	5	129	2	6			14	210
Crawford	3	17	5	33	4	29		1			12	80
Dallas		13	6	59	2	28		4			8	104
Davis	2	2	10	28	9	34					21	64
Decatur	4	14	5	33	9	36		2			18	85
Delaware		14	4	20	1	10		1			5	45
Des Moines	2	6	8	117			1			2	11	125
Dickinson		2		29				1				32
Dubuque		4		30		1						35
Emmet	1	1	2	29	3	28		2			6	60
Fayette		7	8	29	1	19	12	9			21	64
Floyd	2	12	4	75			2	3			8	90
Franklin	1	9	8	33	8	53	2	3			19	98
Fremont	2	26	11	109	6	66					19	201
Greene	2	20	13	107	9	25		5			24	157
Grundy	3	14	25	169							28	183
Guthrie	8	8	9	25	5	56					22	89
Hamilton	1		8	39	5	39					14	78
Hancock	8	8	12	82	8	43		2			28	135
Hardin		4	7	75	6	19		3			13	101
Harrison	3	25	8	68							11	93
Henry	5	37	26	106	3	6		4		2	34	155
Howard		19	4	69	5	31		5			9	124
Humboldt		2	3	33	4	16		2			7	53

FOR 1906—CONTINUED.

OF TEACHERS.

Applicants Rejected		Applicants Examined		Different Persons Licensed		No. Certificates Revoked		Average Age of Applicants		No Experience in Teachi'g		Taught Less Than One Year		Number Holding State Licenses		Number Who are Memb'rs of Reading circle	
Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Mele	Female	Male	Female
6	11	20	93	14	72	.....	.....	23.	21.	4	16	5	17	5	6	.....	.....
5	47	30	171	20	91	.....	.....	27.	22.	7	23	15	42	3	3	.....	.....
4	29	10	68	2	43	.....	.....	20.	19.	1	6	2	14	1	.....	5	36
3	20	16	88	13	64	.....	.....	28.	22.	3	17	5	40	5	3	.....	.....
2	22	32	169	25	103	.....	.....	26.5	21.5	7	31	5	20	2	.....	5	16
12	40	34	137	22	97	.....	.....	25.	22.	3	15	6	30	8	9	.....	.....
.....	50	8	154	7	152	.....	.....	25.	23.	5	42	4	40	4	70	.....	3
3	24	39	213	32	201	.....	.....	26.	23.	4	15	13	59	1	29	.....	.....
.....	9	13	75	13	66	.....	.....	23.	20.	8	17	10	31	1	5	.....	.....
.....	1	3	40	3	39	.....	.....	28.	22.	1	19	.....	3	4	38	.....	.....
.....	6	2	70	2	41	.....	.....	21.	20.	1	26	1	32	6	23	1	4
6	42	23	111	17	63	.....	.....	21.	20.	3	15	3	13	7	24	.....	.....
1	9	17	117	16	108	.....	.....	28.	24.	1	12	4	22	8	11	4	120
1	6	27	106	24	100	.....	.....	27.	22.	1	10	6	20	6	5	5	27
1	35	28	290	14	193	.....	.....	23.	22.	3	16	3	20	5	5	.....	.....
1	27	19	160	18	126	.....	.....	24.	20.	7	36	1	15	4	16	.....	.....
6	28	39	265	29	219	.....	.....	23.	22.	9	55	10	38	6	18	.....	31
7	40	29	164	20	106	.....	.....	28.4	23.4	5	18	2	9	6	14	.....	.....
20	36	41	125	25	105	.....	.....	19.	21.	10	65	15	75	4	10	.....	15
2	4	18	70	15	63	.....	.....	23.	22.	6	8	6	26	1	2	.....	.....
2	13	9	95	6	78	.....	.....	20.	19.	2	32	2	20	4	3	17	81
.....	4	22	98	20	67	.....	.....	29.	24.	1	16	1	23	1	2	.....	25
3	60	17	270	14	184	.....	.....	30.	24.	3	50	1	20	7	11	3	170
4	17	16	97	11	67	.....	.....	33.	20.	4	11	3	26	4	12	3	126
.....	15	8	119	8	91	.....	.....	23.	19.	2	28	4	39	6	17	.....	.....
4	18	25	82	12	40	.....	.....	25.	21.	4	18	4	6	1	3	2	19
.....	1	18	86	17	80	.....	.....	22.	23.	2	10	5	30	.....	.....	.....	.....
.....	8	5	53	5	45	.....	.....	27.	23.	1	8	1	17	3	3	1	19
.....	14	11	139	11	119	.....	.....	30.	25.	4	26	4	33	9	37	.....	.....
.....	4	.....	36	.....	32	.....	.....	.....	21.5	.....	10	.....	10	5	2	.....	.....
.....	7	.....	42	.....	35	.....	.....	.....	19.	.....	1	.....	25	.....	6	.....	.....
.....	6	6	66	5	58	.....	.....	24.	21.	1	3	4	38	1	19	.....	.....
1	20	22	84	21	64	.....	.....	27.	24.	12	29	.....	5	3	13	8	35
1	41	9	131	6	89	.....	.....	26.	21.	1	13	2	23	7	13	.....	39
4	9	23	107	17	89	.....	.....	24.	22.	3	27	6	57	6	10	.....	96
2	24	21	225	17	200	.....	.....	21.	22.	5	42	5	30	5	7	8	32
3	53	27	210	19	145	.....	.....	22.	21.5	9	30	3	28	3	9	.....	.....
2	10	30	193	22	137	.....	.....	23.	21.	9	32	8	47	2	6	.....	4
1	2	23	91	20	85	.....	.....	26.	23.	3	21	7	50	6	8	.....	.....
3	13	17	91	14	78	.....	.....	20.	19.	8	28	.....	.....	5	6	.....	.....
3	19	31	154	24	117	.....	.....	24.	22.	5	21	6	27	6	8	25	100
3	8	16	109	11	89	.....	.....	25.	22.	6	17	10	49	11	20	15	175
3	31	14	124	14	120	.....	.....	24.	20.	3	12	5	15	9	22	5	45
12	51	46	206	29	138	.....	.....	24.3	23.4	14	34	10	23	3	.....	.....	.....
2	30	11	154	8	105	.....	.....	20.	24.	1	20	4	44	2	6	.....	19
.....	15	7	68	7	50	.....	.....	23.	23.	4	10	5	16	5	7	.....	.....

EXANINATION OF

Counties	First Grade Certificates Issued		Second Grade Certificates Issued		Third Grade Certificates Issued		Special Certificates Issued		Kind'rgarten Certificates Issued		Total Number Issued	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Ida	4	22	6	50	3	24					13	96
Iowa	2	8	22	45	17	56					41	109
Jackson	5	22	4	64	10	60					19	146
Jasper	1	6	19	71				1			20	78
Jefferson	2	10	7	82	7	52		1			16	145
Johnson		2	24	138			2				26	140
Jones	1	5	8	34				2			9	41
Keokuk	5	12	24	90							29	102
Kossuth	1	19	16	123	20	76	4	32			41	250
Lee	1	4	4	74		20	2	5			7	103
Linn	3	13	15	75			4	10			22	98
Louisa	3	20	7	50	33	73					43	143
Lucas		10	2	33	9	76					11	119
Lyon	4	6	11	22	6	16	1	6			22	50
Madison	5	8	9	59	3	10		1			17	78
Mahaska	1	3	8	15	15	108		1			24	127
Marion	2	5	4	15	10	28		3		1	16	52
Marshall		4	9	50	2	34		4			11	92
Mills	2	6	9	18	4	30		2			15	56
Mitchell	2	4	2	40				1			4	45
Monona		4	2	9		12					2	25
Monroe	2	8	9	45	8	35	1				20	88
Montgomery	2	15		36	6	33					8	84
Muscatine	1	32	3	48	9	68					13	148
O'Brien		10	6	41	4	37					10	88
Osceola	1	9	7	71	4	28		1			12	109
Page		8	1	50	4	86		4			5	148
Palo Alto		12	6	67		35		1			6	115
Plymouth	1	2	1	7		1					2	10
Pocahontas	4	22	6	34	2	13					12	69
Polk	6	83	21	138			21	99		38	48	358
Pottawattamie	5	88	6	160						14	11	262
Poweshiek	5	81	15	64	16	40		3			36	138
Ringgold		10	7	20	3	12					10	42
Sac	5	43	10	70	3	75					18	188
Scott	1		3	70				7			4	77
Shelby	3	17	13	38				1			16	56
Sioux	1	6	9	37	8	42		3		1	18	89
Story	2	2	6	120							8	122
Tama	8	28	9	157				2			17	187
Taylor	5	37	7	81	13	90					25	208
Union	1	25	5	49	1	45	1	4		1	8	124
Van Buren	1	2	4	15	7	33					12	50
Wapello		4	7	53	2	49	1	7			10	113
Warren	12	30	12	120	7	39		4			31	198
Washington	2	11	19	139				1			21	151
Wayne	10	11	16	96	4	21					30	128
Webster	1	19	9	59	4	26		3			14	107
Winnebago	2	12	1	55	1	14					4	81
Winneshiek	4	7	15	135	4	36		2			23	180
Woodbury	4	20	3	38							7	58
Worth	2	9	21	46							23	55
Wright	1	9	8	69	14	34		3			23	115
Total	249	1420	898	6324	455	2754	60	313		62	1662	10873

TEACHERS—CONTINUED.

Applicants Rejected		Applicants Examined		Different Persons Licensed		No. Certificates Revoked		Average Age of Applicants		No Experience in Teachi'g		Taught Less Than One Year		Number Holding State Licenses		Number Who are Memb'rs of Reading circle	
Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
		13	96	9	84					1	10	3	15	4	3		
3	14	44	123	30	88			27.	20.	8	14	8	25	4	6	14	26
1	1	20	147	20	145	1		26.	23.	8	29	2	31	5	2	70	
7	90	27	168	20	71			23.	25.	11	30	1	8	6	16		
1	18	17	163	13	138			22.	22.5	3	20	5	27	3	6		
2	9	28	149	26	140			22.	23.	5	32	12	68	4	7		
4	10	13	51	9	41			23.	23.	4	16	3	2				3
	20	29	122	16	91			27.	28.	6	19	6	11	12	5		
12	67	53	317	31	196		1	22.	23.	17	46	10	74	7	22	1	15
	4	7	107	7	108			41.	28.		8		12	4	2		
9	10	31	108	20	96			25.	20.	4	10	6	20	12	42	1	8
5	25	48	168	36	127			22.	21.	24	51	13	37	3	5		
8	36	19	155	6	112			20.	22.	2	15	3	10			4	61
1	6	23	56	20	45			24.	22.					2	9		
2	10	19	88	17	74			32.	27.	2	8	2	10	3	7	12	50
6	34	30	161	17	75			25.	22.	5	20	3	16	8	12		
6	31	22	83	14	50			23.	22.	7	13	3	5	3	9		
5	47	16	139	11	78			26.	22.	1	23	2	18	10	37	3	75
1	16	16	72	13	46			31.	22.	2	12	8	34	2	6		
	4	4	49	4	45			26.6	23.	2				2	2		75
		2	25	2	24			29.	21.		8	1	5	3	11		
11	48	31	136	22	101			25.	23.	7	15	3	16		7	4	57
		8	84	8	84			20.	19.	4	28	6	33	2	28		
		13	148	13	139			22.	26.	2	18	4	26	4	7		
1	6	11	94	10	84			32.	21.		9	5	44	5	29		1
3	23	15	132	10	92			27.	24.	3	24	1	17	2	6	5	25
7	81	12	229	7	108			22.	22.	2	29	1	45	11	19	5	87
	95	6	210	8	95			20.	22.		37		20	4	9		
2	11	4	21	2	10			25.	22.		1		2	3	9	4	22
3	12	15	81	11	67			24.	21.	3	12	6	27	6	7	25	25
8	31	56	389	51	351			36.	28.	12	77	9	54	13	73	10	234
2	105	13	367	8	120			24.	22.	2	40	5	60			6	240
10	39	46	177	28	135			23.	23.	15	35	7	16	4	15		
3	10	13	52	10	42			24.	20.	2	10	4	20	5	2		24
12	72	30	260	8	152			30.	23.	5	16	4	10	7	12		
	8	4	85	4	77			41.	26.	1	33	1	3	10	1	5	15
1	11	17	67	16	69	1		22.	21.	5	20	10	20	7	8	10	90
3	10	21	99	16	88		1	22.	20.	8	28	1	18	6	8	11	126
2	10	10	132	10	90	1		20.	21.	5	20	5	50	7	10		
3	26	20	213	17	187			31.	25.	1	21	3	16	7	9	7	133
3	20	28	228	20	149			29.	23.	4	24	1	13	3	9		
	10	8	134	8	124			27.	24.	3	35	4	43	3	3	5	63
	3	12	53	12	50			24.	22.	5	11	7	28	5	2	2	6
2	55	12	168	10	110			27.7	22.7		10	4	18	3	20	5	48
4	13	35	206	26	107					7	38	4	31	5	6	2	7
12	39	33	190	17	129			24.	22.	4	20	7	29	7	13	2	28
1		31	128	27	115			27.	22.5	5	15	8	30	4	3	8	67
4	77	18	184	13	96			26.	22.	3	17	3	21	10	22		
	4	4	85	4	75			23.5	20.9	2	16	2	41	2	5	1	7
10	70	33	250	22	136			25.	21.	2	20	7	39	5	11	10	62
2	11	9	69	7	58			20.	19.	8	40		10			2	5
4	10	27	65	20	45			26.	22.	9	14	3	9	2	2	10	40
	3	23	118	21	102			21.	23.	12	30	13	60	7	17		
319	2344	1981	13217	1477	9754	3	2	25.	23.	449	2158	445	2565	457	1122	351	2962

ABSTRACT [D]

EDUCATIONAL MEETINGS, SCHOOL VISITATION, APPEALS, ETC.

Counties	Educational Meetings				Number of appeals decided since last report	School Visitation		Compensation and Expenses		
	County association	Township meeting	Educational meetings held	School officers meetings		Number of schoolrooms visited since last report	Number of different visits made by county superintd't	Amount received by county superintendent from October 1, 1905, to June 30, 1906	Amount paid by county to assistants from Oct. 1, 1905, to June 30, 1906	Amount of traveling expenses paid by county from Oct. 1, 1905, to June 30, 1906
Adair	Yes	Yes	12			77	80	$ 1,042.00	$ 43.50	
Adams	No	Yes	5			85	95	833.00		
Allamakee					1	90	94	937.50		$ 58.60
Appanoose	Yes	Yes	6			56	56	937.52		18.49
Audubon	Yes	No	1			39	45	937.51		
Benton	No	No	2					937.41	10.00	42.68
Black Hawk	No	Yes	14			125	134	937.50	262.50	19.85
Boone	Yes	No	2			171	149	938.00	113.50	47.11
Bremer	Yes	Yes	4			117	141	938.00		
Buchanan	No	No				198	225	937.52	75.00	
Buena Vista	Yes	Yes	2			60	65	803.28		
Butler	Yes	No	4			171	190	937.50	18.00	
Calhoun	Yes	No	2			145	156	937.50	48.00	
Carroll	Yes	No	14			65	78	937.53	23.00	21.00
Cass	Yes	Yes	8			30	40	938.00		25.15
Cedar	Yes	No	4	1		79	79	937.44		39.72
Cerro Gordo	Yes	No	2			103	134	937.50	270.00	29.40
Cherokee	Yes	No	11	1		151	151	937.52	366.02	5.00
Chickasaw	Yes	Yes	5					937.50		
Clarke	Yes	Yes	2			80	85	834.00		5.20
Clay	Yes	No	2			160	170	937.50		36.00
Clayton	No	No	3		1	210	225	1,250.00		50.00
Clinton	Yes	Yes	11	7		171	197	940.00	270.00	160.92
Crawford	Yes	Yes	9			103	103	938.00		
Dallas	No	Yes	28			225	270	937.50	75.00	100.00
Davis	Yes	Yes	22		1	95	110	937.50		
Decatur	No	No	2			70	60	938.00		
Delaware	Yes	No	3			90	95	833.39		
Des Moines	No	No				51	52	937.52		20.32
Dickinson	No	No	3			91	112	937.50		8.60
Dubuque	No	Yes	17			138	140	936.00	360.00	180.00
Emmet	Yes	No	3			109	305	937.50		
Fayette	Yes	Yes	24			216	227	937.46	102.22	25.00
Floyd	No	No	3			166	166	938.00	3.15	
Franklin	No	Yes	8			108	110	1,042.00	8.00	
Fremont	No	No	1			101	101	937.50		
Greene	Yes	Yes	10			111	120	937.00		
Grundy	No	No	1			95	95	937.49		21.50
Guthrie	Yes	Yes	9			110	120	937.50		
Hamilton	No	Yes	4			92	90	937.50	300.67	21.00
Hancock	No	Yes	21	4		144	147	938.00	120.75	21.16
Hardin	Yes	Yes	10			165	220	938.00	74.50	
Harrison	No	No	5			115	110	834.00	62.25	65.10
Henry	Yes	Yes	14			87	96	938.00		
Howard	No	Yes	6			112	200	937.52		
Humboldt	Yes	No	2			104	180	937.00		19.00
Ida	Yes	Yes	17			160	160	937.00		
Iowa	No	Yes	12	1		94	94	938.00		

EDUCATIONAL MEETINGS, ETC.—CONTINUED.

Counties	Educational Meetings					School Visitation		Compensation and Expenses		
	County associations	Township meetings	Educational meetings held	School officers' meetings	Number of appeals decided since last report	Number of school-rooms visited since last report	Number different visits made by county superintd't	Amount received by county superintendent from October 1, 1905, to June 30, 1906	Amount paid by county to assistants from Oct. 1, 1905, to June 30, 1906	Amount of traveling expenses paid by county from Oct. 1, 1905, to June 30, 1906
Jackson	No	No	4					937.50	12.00	45.00
Jasper	No	Yes	20		1	152	167	938.00	270.00	35.00
Jefferson	Yes	No	3			125	137	932.00		
Johnson	Yes	Yes	23	1		89	89	937.52	46.00	
Jones	Yes	No	3			34	36	836.00	7.50	
Keokuk	Yes	Yes	32			76	92	938.00		
Kossuth	Yes	Yes	30	28		265	401	849.00		
Lee	No	No	1			134	159	938.00		
Linn	Yes	No						937.50	180.00	
Louisa	No	No	3			56	70	938.00		
Lucas	Yes		2			53	53	929.00	8.00	
Lyon	Yes	No	9			73	85	938.00		
Madison	Yes	Yes	10	1		170	260	937.50		15.00
Mahaska	No	No	3			50	50	937.53	50.00	
Marion	Yes	Yes	3			80	80	937.50		
Marshall	No	No	1			150	150	937.53		
Mills	Yes	No	3			55	60	938.00		21.64
Mitchell	No	Yes	27			130	155	937.50	50.00	
Monona	Yes	Yes	5	2		196	200	937.50	150.00	
Monroe	Yes	Yes	6			60	75	833.36	39.00	
Montgomery	No	No	1			130	125	938.00		44.21
Muscatine	Yes	No	4			119	222	936.00		32.10
O'Brien	Yes	No	2		1	136	205	937.53	3.00	
Osceola	Yes	No	5	2		84	103	832.66	14.00	23.26
Page	Yes	Yes	9			123	130	937.50	249.00	26.85
Palo Alto						50	50	936.00	95.00	20.10
Plymouth	Yes	No	8		3	123	123	937.44		29.50
Pocahontas	No	No				71	71	938.00		21.70
Polk	Yes	No	5		1	171	127	1,500.00		75.00
Pottawattamie	No	No	5		1	120	150	1,250.00	450.00	100.00
Poweshiek	No	Yes	12			71	71	937.44		13.37
Ringgold	No	No	2			100	100	832.00	20.00	
Sac	Yes	No	1			160	130	937.50	125.00	125.00
Scott	Yes	No	2	1		161	121	1,027.50	39.00	19.87
Shelby	Yes	Yes	50			125	125	937.50	200.00	75.00
Sioux	Yes	No	3			25	30	1,114.50		23.66
Story	Yes		8			250	300	938.00		5.00
Tama	No	Yes	18			105	120	937.52	240.00	
Taylor	Yes	No	4			70	74	937.50	74.70	
Union	Yes	Yes	14	11		160	183	937.45	40.00	19.50
Van Buren	Yes	No	2			35	35	1,041.66		21.20
Wapello	No	No	9			108	111	938.00	300.05	
Warren	No	No	4	1		123	150	937.44		1.60
Washington	No	Yes	8	1		138	162	938.00	10.00	
Wayne	Yes	No	2			175	234			
Webster	Yes	No	1	4		87	98	937.53	238.00	23.28
Winnebago	Yes	No	2	1	1	100	165	937.50		
Winneshiek	No	No	10			80	85	937.50		
Woodbury	Yes	Yes	8			84	77	1,162.44		11.56
Worth	Yes	Yes	10			112	172	937.44		12.50
Wright	Yes	Yes	80			173	358	937.50		
Total			827	67	11	10,852	12,598	$ 91,869.50	$ 5,516.31	$ 1,881.80

ABSTRACT [D]—CONTINUED.

SUMMARY SUPERINTENDENT'S WORK, 1905.

Counties	Schoolrooms visited	Separate visits to school	Teachers necessary	Applicants examined	Certificates granted
Adair	77	80	171	113	86
Adams	85	95	136	201	111
Allamakee	90	94	156	78	45
Appanoose	56	56	215	104	77
Audubon	39	45	133	201	128
Benton	.....	.....	243	161	119
Black Hawk	125	134	283	162	159
Boone	171	149	231	252	233
Bremer	117	141	144	88	79
Buchanan	198	225	198	43	42
Buena Vista	60	65	170	72	43
Butler	171	190	191	134	80
Calhoun	145	156	202	134	124
Carroll	65	78	183	133	124
Cass	30	40	.....	318	207
Cedar	79	79	189	179	144
Cerro Gordo	103	134	212	304	248
Cherokee	151	151	184	193	126
Chickasaw	.....	.....	160	291	150
Clarke	80	85	132	88	78
Clay	160	170	165	100	84
Clayton	210	225	240	120	87
Clinton	171	197	337	287	198
Crawford	103	103	225	113	78
Dallas	225	270	225	127	99
Davis	95	110	125	107	52
Decatur	70	60	166	104	87
Delaware	90	95	175	58	50
Des Moines	51	52	219	150	130
Dickinson	91	112	102	36	32
Dubuque	138	140	265	42	35
Emmet	109	305	114	72	63
Fayette	216	227	253	106	85
Floyd	166	166	169	140	95
Franklin	108	110	170	130	106
Fremont	101	101	181	246	217
Greene	111	120	185	237	164
Grundy	95	95	158	223	159
Guthrie	110	120	202	114	105
Hamilton	92	90	187	108	92
Hancock	144	147	171	185	141
Hardin	165	220	216	125	100
Harrison	115	110	235	138	134
Henry	87	96	163	252	167
Howard	112	200	133	165	113
Humboldt	104	180	144	75	57
Ida	160	160	140	109	93
Iowa	94	94	190	167	113
Jackson	.....	.....	203	167	165
Jasper	152	168	251	195	91
Jefferson	125	137	129	180	151
Johnson	89	89	229	177	186
Jones	34	36	189	64	50
Keokuk	76	92	209	151	107
Kossuth	265	401	277	370	227
Lee	134	159	223	114	110
Linn	.....	.....	402	139	115
Louisa	56	70	122	216	183
Lucas	53	53	130	174	118
Lyon	73	85	172	79	65
Madison	170	260	173	107	81
Mahaska	80	80	209	105	64
Marion	50	50	236	191	82
Marshall	150	150	245	155	99
Mills	55	60	132	78	39
Mitchell	130	155	139	53	49
Monona	196	200	202	27	26
Monroe	60	75	149	167	123
Montgomery	130	125	165	92	82
Muscatine	119	222	200	161	152
O'Brien	136	205	200	105	94
Osceola	84	103	114	147	102
Page	123	130	205	241	115
Palo Alto	50	50	167	276	103
Plymouth	123	123	227	252	12
Pocahontas	71	71	176	96	73
Polk	171	127	648	445	402
Pottawattamie	120	150	450	380	128
Poweshiek	71	71	199	223	165
Ringgold	100	100	156	65	57
Sac	160	130	190	290	160
Scott	161	121	342	89	81
Shelby	125	125	185	84	85
Sioux	25	30	236	120	114
Story	250	300	226	242	10
Tama	105	120	240	232	224
Taylor	70	74	178	256	169
Union	160	183	171	142	137
Van Buren	35	35	151	65	60
Wapello	108	111	256	180	120
Warren	123	150	185	241	153
Washington	138	162	185	223	146
Wayne	175	234	169	259	142
Webster	87	98	263	202	19
Winnebago	100	165	125	80	73
Winneshiek	80	85	187	253	176
Woodbury	84	77	404	75	65
Worth	112	172	112	82	65
Wright	173	358	206	141	133
Total	10852	12599	19729	15556	11268

ABSTRACT [D]—CONTINUED.

BUILDINGS AND GROUNDS.

Counties	Schoolhouses and Sites							Trees	
	Good	Fair	Poor	Total	New schoolhouses built during year	Number without suitable and separate out buildings	Number supplied with flags	Number of school sites having thrifty planted trees	Number planted trees in thrifty condition on school sites
Adair	77	56	13	146	2	5	.....	.....	.....
Adams	98	15	4	112	1	.....	.....	35	1,603
Allamakee	104	28	1	133	1	2	80	120	.....
Appanoose	77	25	36	138	5	.....	14	65	1,221
Audubon	84	23	4	111	2	.....	50	61	1,519
Benton	142	41	4	187	.....	10	113	184	3,950
Black Hawk	63	54	41	158	3	17	49	122	2,712
Boone	40	109	8	157	1	.....	135	74	2,720
Bremer	94	14	4	112	1	1	.....	110	1,894
Buchanan	100	47	3	150	.....	20	50	100	75
Buena Vista	80	30	31	141	4	40	25	75	750
Butler	80	61	6	147	.....	.....	73	132	2,701
Calhoun	75	60	14	149	.....	5	41	115	1,633
Carroll	80	50	13	143	.....	.....	140	120	2,515
Cass	79	64	11	154	1	.....	6	33	3,615
Cedar	114	27	4	145	2	10	40	130	2,500
Cerro Gordo	94	50	4	148	1	6	105	117	2,342
Cherokee	110	26	8	144	.....	6	.....	120	2,395
Chickasaw	105	2	15	122	2	10	75	75	.....
Clarke	10	83	15	108	.....	.....	16	85	600
Clay	103	26	4	133	.....	1	20	87	1,400
Clayton	168	8	5	181	2	20	30	150	2,500
Clinton	129	50	7	186	2	8	171	181	3,302
Crawford	163	14	3	180	2	8	36	148	3,821
Dallas	118	25	14	157	4	.....	66	140	3,755
Davis	43	39	21	103	1	.....	7	.....	.....
Decatur	46	74	3	123	2	2	8	40	500
Delaware	129	14	2	145	.....	2	122	140	1,850
Des Moines	78	13	8	99	2	.....	50	90	1,800
Dickinson	70	6	4	80	1	3	.....	49	1,306
Dubuque	50	50	50	150	1	30	85	140	1,521
Emmet	66	12	7	85	.....	1	47	64	1,521
Fayette	97	85	9	191	1	3	175	180	2,730
Floyd	60	46	18	124	.....	6	95	98	1,790
Franklin	116	20	8	144	2	2	43	105	1,500
Fremont	110	14	6	130	.....	.....	32	120	2,650
Greene	98	38	10	146	1	.....	30	127	2,263
Grundy	22	95	11	128	.....	35	91	116	2,462
Guthrie	53	80	21	154	.....	.....	30	70	2,010
Hamilton	73	41	30	144	1	.....	84	.....	927
Hancock	90	37	8	135	2	.....	65	119	2,168
Hardin	85	38	25	148	.....	.....	110	140	3,311
Harrison	90	50	22	162	.....	50	.....	155	2,900
Henry	70	34	5	109	.....	.....	.....	108	3,000
Howard	74	25	6	105	.....	.....	70	75	1,000
Humboldt	14	98	.....	112	1	.....	4	94	2,581
Ida	60	41	6	107	.....	.....	.....	.....	.....
Iowa	65	54	24	143	1	4	27	124	2,213

BUILDINGS AND GROUND—CONTINUED.

Counties	Schoolhouses and Sites							Trees	
	Good	Fair	Poor	Total	New schoolhouses built during year	Number without suitable and separate out buildings	Number supplied with flags	Number of school sites having thrifty planted trees	Number planted trees in thrifty condition on school sites
Jackson	60	87	8	155	.....	.....	147	.....	1,847
Jasper	124	50	18	192	5	.....	81	145	3,559
Jefferson	38	51	12	101	3	10	52	85	1,436
Johnson	145	23	4	172	2	2	.....	123	3,730
Jones	74	58	7	139	3	24	90	106	1,896
Keokuk	97	43	5	145	.....	.....	80	106	1,272
Kossuth	103	62	61	226	.....	77	80	175	1,782
Lee	59	45	20	124	.....	12	60	105	2,000
Linn	174	23	9	206	4	.....	130	.....	.....
Louisa	55	27	8	90	3	5	51	80	800
Lucas	73	23	3	99	3	.....	44	95	2,445
Lyon	83	34	21	138	2	.....	24	116	2,519
Madison	75	25	42	142	2	.....	75	125	2,804
Mahaska	106	37	16	159	3	.....	75	.....	.....
Marion	74	60	17	151	3	.....	40	91	2,052
Marshall	76	45	30	151	.....	.....	50	148	2,925
Mills	43	50	.....	93	1	.....	15	66	1,000
Mitchell	55	21	30	106	1	.....	54	80	1,893
Monona	130	17	4	151	2	1	50	98	3,500
Monroe	38	53	17	108	4	60	12	.....	.....
Montgomery	88	18	8	114	.....	.....	83	98	3,421
Muscatine	34	43	28	105	1	.....	105	94	1,934
O'Brien	75	60	5	140	.....	.....	140	105	2,813
Osceola	60	32	2	94	.....	8	75	70	1,906
Page	53	75	11	139	.....	.....	60	132	4,884
Palo Alto	104	22	7	133	.....	.....	100	56	1,204
Plymouth	153	24	5	182	.....	.....	42	136	3,128
Pocahontas	110	25	7	142	.....	2	30	130	5,644
Polk	112	54	22	188	2	1	88	176	4,164
Pottawattamie	229	18	10	257	1	2	250	240	.....
Poweshiek	108	33	9	145	3	.....	51	140	4,161
Ringgold	15	55	14	134	3	.....	12	100	1,700
Sac	82	31	29	142	1	20	40	80	2,620
Scott	104	19	3	126	1	2	.....	126	1,800
Shelby	100	40	6	146	2	.....	136	100	1,220
Sioux	65	100	22	187	1	24	25	170	3,131
Story	74	45	32	151	1	.....	100	151	.....
Tama	101	69	13	183	1	.....	100	146	3,637
Taylor	80	35	16	131	2	5	10	115	2,000
Union	62	54	4	120	2	3	52	91	1,610
Van Buren	36	75	5	116	.....	9	53	99	2,151
Wapello	50	48	18	116	1	2	68	92	1,850
Warren	83	40	20	143	5	3	41	75	.....
Washington	65	62	12	139	.....	7	.....	134	2,217
Wayne	112	8	8	128	1	16	66	126	1,752
Webster	132	42	17	191	3	2	87	144	3,096
Winnebago	48	36	8	92	.....	6	24	60	1,263
Winneshiek	100	43	7	150	.....	.....	.....	98	1,921
Woodbury	108	96	14	218	2	15	175	178	1,494
Worth	85	7	5	97	.....	5	50	65	1,618
Wright	100	36	5	141	.....	.....	132	102	2,277
Total	8,497	4,171	1,280	13,947	126	630	5,915	10,111	199,601

ABSTRACT [E]

TEACHER NORMAL

Counties	Where Held	Sessions			Teachers in Attendance			
		Commencing	Contingent weeks	Sessions daily	Males	Females	Total	Graduates
Adair		*						
Adams	Corning	June 19	2	1	19	122	141	
Allamakee		*						
Appanoose		*						
Audubon	Audubon	June 18	2	1	11	125	136	
Benton		*						
Black Hawk		*						
Boone		*						
Bremer		*						
Buchanan		*						
Buena Vista		*						
Butler		*						
Calhoun		*						
Carroll	Carroll	June 18	2	2	22	194	216	8
Cass	Atlantic	June 18	2	1	4	195	199	
Cedar	Tipton	June 18	2	2	17	154	171	
Cerro Gordo		*						
Cherokee	Cherokee	June 25	1	2	12	184	196	
Chickasaw		*						
Clarke		*						
Clay		*						
Clayton		*						
Clinton		*						
Crawford		*						
Dallas		*						
Davis		*						
Decatur		*						
Delaware		*						
Des Moines	Burlington	June 18	2	2	15	170	185	
Dickinson		*						
Dubuque		*						
Emmet		*						
Fayette		*						
Floyd		*						
Franklin		*						
Fremont	Sidney	June 11	1	2	11	129	140	
Greene	Jefferson	June 19	2	2	15	165	180	
Grundy	Reinbeck	June 25	1	2	18	133	151	
Guthrie		*						
Hamilton		*						
Hancock		*						
Hardin		*						
Harrison		*						
Henry	Mt. Pleasant	June 18	2	2	14	158	172	4
Howard	Cresco	March 26	2	2	10	118	128	
Humboldt		*						
Ida	Ida Grove	March 23	2	2	15	125	140	
Iowa	Marengo	March 26	1	2	42	166	208	

REPORT FOR 1906

INSTITUTE

Institute Fund								
Receipts						Expenditures		
On hand at last report	Examination fees	Registration fees	State appropriation	County appropriation and other sources	Total	Instruction and lectures	Incidentals	Unexpended
$ 110.20	$ 123				$ 233.20			$ 233.20
166.11	222	$ 141	$ 50	$ 16.65	595.76	$ 443.66	$ 54.46	97.64
332.18	83			3.75	418.93			418.93
114.00	107				221.00			221.00
48.85	211	136	50		445.85	416.00	25.00	4.85
188.20	217				405.20	35.00	96.35	273.85
87.48	177			.50	264.98			264.98
36.00	279				315.00			315.00
20.61	98				118.61			118.61
82.15	55				137.15			137.15
82.47	83				165.47			165.47
26.00	144			9.00	179.00	25.00		154.00
178.95	152				330.95	63.00	34.15	233.89
7.49	158	216	50		426.49	356.75	53.00	16.74
60.50	367	199	50		685.50	55.00		630.50
296.98	206	171	50		723.98	620.00		103.98
213.67	334				547.67	91.90	19.85	435.92
330.34	219	196	50		795.34	386.50		408.84
54.93	176		50		280.93			280.93
106.82	97				203.82			203.82
65.69	117				182.69			182.69
383.33	131				514.33			514.33
367.55	301				668.55	82.50		586.05
108.95	133				241.95			241.95
23.33	140				163.33	25.00		138.33
52.04	111		50		213.04			213.04
106.80	122		50		278.80			278.80
8.88	72				80.88	45.08		35.80
126.27	158	185	50		519.27	425.86	70.68	22.73
25.89	38				63.89			63.89
51.05	46				97.05			97.05
17.06	74				91.06			91.06
45.21	113			6.17	164.38			164.38
71.40	154				225.40		28.50	196.90
140.27	140				280.27			280.27
226.96	274	140	50		690.96	374.00	90.25	226.71
311.80	259	180	50	38.25	839.05	551.00	63.25	224.80
159.59	240	151	50		600.59	290.00	74.87	235.72
634.00	130				764.00			764.00
26.00	109				135.00			135.00
235.94	201				406.94			406.94
100.00	129				229.00			229.00
573.31	166				739.31	35.98	24.50	678.83
	294	172	50	115.50	631.50	570.00	61.50	
83.69	184	128	50	8.50	454.19	442.00	10.00	2.19
249.51	77				326.51			326.51
164.00	135	140	50	78.00	567.00	532.00		35.00
25.10	177	208	50		460.10	445.00	11.82	3.28

TEACHERS NORMAL

Counties	Where Held	Sessions: Commencing	Sessions: Contingent weeks	Sessions: Sessions daily	Teachers in Attendance: Males	Teachers in Attendance: Females	Teachers in Attendance: Total	Graduates
Jackson	Maquoketa	June 11	2	2	15	186	201	—
Jasper		*						—
Jefferson	Fairfield	June 18	1	2	7	140	147	—
Johnson		*						—
Jones		*						—
Keokuk		*						—
Kossuth	Algona	June 15	2	7	12	249	261	—
Lee		*						—
Linn		*						—
Louisa	Wapello	June 18	2	2	23	98	121	—
Lucas	Chariton	June 24	2	2	11	125	136	—
Lyon		*						—
Madison		*						—
Mahaska		*						—
Marion	Knoxville	March 19	1	3	31	191	222	6
Marshall		*						—
Mills		*						—
Mitchell		*						—
Monona		*						—
Monroe	Albia	March 26	1	2	18	142	160	—
Montgomery		*						—
Muscatine	Muscatine	June 18	2	2	10	195	205	—
O'Brien		*						—
Osceola	Sibley	April 2	1	2	9	109	118	—
Page		*						—
Palo Alto		*						—
Plymouth		*						—
Pocahontas		*						—
Polk	Des Moines	Feb. 22	1	1	23	466	489	—
Pottawattamie	Council Bluffs	June 11	1	2	6	253	259	—
Poweshiek	Brooklyn	June 11	2	2	21	126	147	—
Ringgold		*						—
Sac	Sac City	June 18	1	2	3	158	161	—
Scott	Davenport	March 22	1	2	36	327	363	—
Shelby		*						—
Sioux		*						—
Story		*						—
Tama	Traer	April 2	1		21	215	236	—
Taylor	Bedford	June 18	2	1	8	123	131	—
Union	Afton	June 11	2	2	14	141	155	—
Van Buren		*						—
Wapello		*						—
Warren	Indianola	March 26	1	2	30	140	170	—
Washington	Washington	June 11	1	2	20	172	192	—
Wayne	Corydon	June 11	2	2	37	168	205	—
Webster		*						—
Winnebago		*						—
Winneshiek	Decorah	March 26	2	2	36	207	243	—
Woodbury		*						—
Worth		*						—
Wright		*						—
Total					616	6,069	6,685	18

*Institute held after June 30, 1906, the close of the school year under

INSTITUTE—CONTINUED.

Institute Fund								
Receipts						Expenditures		
On hand at last report	Examination fees	Registration fees	State appropriation	County appropriation and other sources	Total	Instruction and lectures	Incidentals	Unexpended
$ 59.75	$ 194	$ 201	$ 50	$ 9.94	$ 514.69	$ 430.00	$ 84.69	$.....
142.60	202	.....	.....	.....	344.60	.....	19.90	324.70
296.96	192	147	50	.....	685.96	421.90	46.50	217.56
.....	179	.....	.....	.....	179.00	.....	61.11	117.89
112.52	70	.....	.....	.....	182.52	14.75	.....	167.77
.....	168	.....	.....	.....	168.00	44.00	1.50	122.50
241.20	390	261	50	.....	942.20	934.50	.....	7.70
221.29	119	.....	.....	5.00	345.29	.....	.....	345.29
722.02	155	.....	.....	.....	877.02	136.00	66.48	674.54
.....	229	121	50	.....	410.00	380.00	30.00	.....
282.44	184	136	50	.....	652.44	485.50	10.00	156.94
84.00	89	.....	.....	.....	173.00	.....	.....	173.00
458.37	120	.....	.....	.....	578.37	15.96	.....	557.41
13.92	195	.....	50	.....	258.92	.....	.....	258.92
106.43	112	222	50	.....	490.43	343.00	100.63	46.80
454.30	159	.....	.....	.....	613.30	.....	.....	613.30
87.96	96	.....	.....	.....	183.96	40.00	7.00	136.96
29.22	59	.....	.....	72.62	160.84	5.00	.....	155.84
316.50	31	.....	.....	.....	347.50	.....	.....	347.50
1.64	177	160	50	.....	388.64	374.00	12.35	2.29
157.71	109	.....	.....	100.00	366.71	.....	.....	366.71
81.00	194	205	‡	50.00	530.00	490.00	40.00	.....
74.40	115	.....	.....	.....	189.40	.....	.....	189.40
56.54	157	118	50	15.33	396.87	325.00	61.87	10.00
90.57	249	.....	.....	.....	339.57	.....	.....	339.57
71.09	228	.....	.....	2.00	301.00	208.75	70.00	22.25
242.20	28	.....	.....	.....	270.20	.....	50.75	219.45
4.45	122	.....	.....	.....	126.45	.....	.....	126.45
318.45	534	489	50	.....	1,391.45	573.50	470.65	347.30
307.71	473	259	50	.....	1,089.71	570.00	215.60	304.11
96.86	259	147	50	.....	552.86	460.00	48.62	44.24
18.00	75	.....	.....	.....	93.00	.....	.....	93.00
92.85	338	161	50	.....	641.85	455.00	37.12	149.73
825.07	90	363	50	.....	1,328.07	515.00	160.00	653.07
16.78	104	.....	.....	.....	120.78	38.00	.75	82.03
131.31	127	.....	50	.....	308.31	.....	.....	308.31
184.30	146	.....	.....	.....	330.30	.....	.....	330.30
276.37	269	236	50	.....	831.37	290.00	55.43	485.94
15.30	298	131	50	.....	494.30	480.00	.....	14.30
643.15	168	155	50	.....	1,016.15	659.00	67.50	289.65
222.37	68	.....	.....	.....	290.37	.....	.....	290.37
272.57	184	.....	.....	.....	456.57	.....	3.48	453.09
310.24	283	170	50	.....	813.24	390.00	74.35	348.89
304.19	236	192	50	.....	782.19	412.00	49.65	320.54
219.96	180	205	50	.....	654.96	605.00	40.00	9.96
441.28	222	.....	.....	.....	663.28	70.00	22.24	571.04
3.60	103	.....	50	.....	156.60	.....	.....	156.60
201.63	294	243	50	.....	788.63	527.50	73.25	187.88
51.88	102	.....	.....	.....	153.88	.....	.....	153.88
128.85	108	.....	.....	.....	231.85	.....	.....	231.85
16.10	151	.....	.....	2.25	169.35	68.00	9.00	92.35
$ 16,409.36	$16,867	$ 6,685	*$2,000	$ 533.46	$ 42,494.82	$ 17,072.59	$ 2,708.60	$ 22,713.63

the new law.

‡State warrant for $50 lost.

ABSTRACT [E]—CONTINUED.

TEACHERS' NORMAL INSTITUTES.

Counties	Conductors	Instructors
Adair		*
Adams	A. B. Lewis	J. L. Mishler, J. W. Fowler, J. A. Griffith, F. H. Currans, H. C. Hollingsworth, F. J. Resler.
Allamakee		*
Appanoose		*
Audubon	Arthur Farquhar	P. B. Woods, D. P. Repass, F. A. Nims, F. J. Mantz, Miss Lura Beason, Nora I. Brown, Mrs. Dena Statzell.
Benton		*
Black Hawk		*
Boone		*
Bremer		*
Buchanan		*
Buena Vista		*
Butler		*
Calhoun		*
Carroll	W. J. Barloon	Ira W. Howerth, R. C. Barrett, J. H. Beveridge, W. P. Johnson, Alice C. Wilson, C. F. Schell.
Cass	Bertha Johnson	W. E. Salisbury W. J. Cattell, G. U. Gorden, H. W. Chehock, Effie Schuneman.
Cedar	Geo. H. Kellogg	C. R. Aurner, Elizabeth Bain, Paul S. Filer, S. H. Mott, M. R. Fayram, Bessie E. Foster, C. E. Stevens.
Cerro Gordo		*
Cherokee	Agnes Robertson	Wm. C. Wilcox, Ira W. Howerth, S. H. Buntley, M. Adelaide Holton, Elizabeth Cambell.
Chickasaw		*
Clarke		*
Clayton		*
Clinton		*
Crawford		*
Dallas		*
Davis		*
Decatur		*
Delaware		*
Des Moines	H. A. Mathews	F. M. Fultz, R. B. Crone, W. Lee Jordan, Laura Phillips, W. L. Sheetz.
Dickinson		*
Dubuque		*
Emmet		*
Fayette		*
Floyd		*
Franklin		*
Fremont	Mattie A. Lair	Alice E. Hopper, W. S. Athearn, C. S. Cobb, E. A. Winship, Arthur McMurray, Mrs. Elizabeth Adams.
Greene	A. J. Oblinger	L. N. Gerber, T. R. Amlie, H. A. Glackemeyer, Ruby Baughman, F. E. Palmer, Belle Eagleson.
Grundy	J. D. Adams	Hattie Moore Mitchell, Clara Klinefelter, Agnes Butler, D. M. Kelly, Thos. E. Johnson.
Guthrie		*
Hamilton		*
Hancock		*
Hardin		*
Harrison		*

*Institute held after June 30, 1906, the close of the school year under the new law.

TEACHERS' NORMAL INSTITUTES—CONTINUED.

Counties	Conductors	Instructors
Henry	David Williams	P. C. Hayden, Jesse Benjamin, C. W. Cruikshank, Amanda Kidder, Elizabeth Dean, Stella Lang, Mrs. Ada McConnaughey.
Howard	Helen Chapin	A. E. Winship, G. A. Oliver, L. E. A. Ling, A. C. Newell, H. C. Hollingsworth, F. A. Welch, Blanche Goudy, Mattie Holt.
Humboldt		*
Ida	J. C. Hagler	W. F. Barr, W. S. Athearn, R. A. Griffin, R. S. Whitley, L. N. Gerber, C. R. Lowe.
Iowa	Howard T. Ports	N. E. Shaeffer, Alice E. Hopper, Geo. E. Dick, C. E. Fleming, C. H. Carson, F. W. Shultis, Wm. Soloman.
Jackson	C. C. Dudley	M. Jaynes, Ethel M. Wilson, A. Palmer, J. R. Bowman, Cornelia Collins, Alice C. Wilson, Mary G. Hancock.
Jasper		*
Jefferson	Anna White	R. C. Barrett, Hattie Moore Mitchell, Martha E. Emry, S. A. Power, Cora Ball, Mrs. May Scott.
Johnson		*
Jones		*
Keokuk		*
Kossuth	C. H. Belknap	H. L. Adams, J. C. Sanders, C. R. Lowe, Edna R. Williams, Ella C. Hartshorn.
Lee		*
Linn		*
Louisa	C. R. Wallace	A. M. M. Dornon, C. R. Scroggie, J. W. McCulloch, C. L. Love, Mary Hughes.
Lucas	Laura Fitch	W. N. Clicord, Inez Kelso, F. C. Ensign, Minnie Rozelle, J. E. Cameron, Della Cortelyou.
Lyon		*
Madison		*
Mahaska		*
Marion	W. H. Lucas	S. G. Richards, W. C. Farmer, Hattie Moore Mitchell, Wm. Soloman.
Marshall		*
Mills		*
Mitchell		*
Monona		*
Monroe	R. B. Spencer	F. C. Ensign, Hattie Moore Mitchell, R. C. Barrett, H. L. Moore, F. E. George.
Montgomery		*
Muscatine	L. G. Focht	R. W. Leverich, Linnie Harris, Madge Babbitt, Mrs. Emma Luse.
O'Brien		*
Osceola	J. P. McKinley	L. B. Parsons, Grace M. Sullivan, C. R. Scroggie, W. N. Clifford, I. W. Howerth, S. H. Buntley.
Page		*
Palo Alto		*
Plymouth		*
Pocahontas		*
Polk	Z. C. Thornburg	O. H. Longwell, W. S. Athearn, W. N. Clifford, Adda Blakeslee, L. S. Ross, W. F. Barr.
Pott'watt'mie	O. J. McManus	I. W. Howerth, S. L. Thomas, M. E. Crosier, L. J. White, Charlotte Reed, Frances Tobey, Frances Wright.
Poweshiek	P. A. McMillen	E. Henely, C. E. Douglass, T. M. Clevenger, Della Phillips, Helen Thomson, A. E. Parsons, Carrie McCulloch.
Ringgold		*
Sac	A. T. Hukill	C. F. Garrett, L. H. Platt, J. R. Slacke, G. W. Lee, M. A. Holton.

*Institute held after June 30, 1906, the close of the school year under the new law.

TEACHERS' NORMAL INSTITUTES—CONTINUED.

Counties	Conductors	Instructors
Scott	J. H. Jacobs	Ernest Otto, Jas. M. Coughlin, Wm. L. Tomlins, Frederick E. Bolton, T. S. Lowden.
Shelby		*
Sioux		*
Story		*
Tama	D. E. Brown	Hattie Moore Mitchell, Arthur McMurray, John E. Cameron, F. L. Mahannah.
Taylor	H. S. Ash	F. E. Howard, F. O. Belzer, E. E. Frisk, L. C. Rusmisel, Mrs. Otto Windelburg.
Union	Frank M. Abbott	Fred E. Bolton, Chas. McKenney, E. L. Coburn, Anna Wertz, Geo. D. Eaton, J. R. Locke, Frank Lester.
Van Buren		*
Wapello		*
Warren	J. W. Radebaugh	O. E. Smith, E. E. Baker, Carrie Van Gildes, Effie Silliman.
Washington	Cora E. Porter	R. C. Barrett, R. B. Crone, Hattie Moore Mitchell, R. D. Daugherty, Myrtle Le Compte, Lucy Meacham, Stella Savage.
Wayne	L. Maud Elmore	Emma C. Moulton, Laura Bowman, Ruth Adsit, Mattie Holt, John Cameron, H. C. Hollingsworth, W. N. Clifford, W. L. Pugh.
Webster		*
Winnebago		*
Winneshiek	E. J. Hook	Charlotte E. Sweney, E. L. Coffeen, G. E. Finch, H. C. Johnson, Julia Breckenridge, C. P. Colgrove, Ella Treat, C. A. Russell.
Woodbury		*
Worth		*
Wright		*

* Institute held after June 30, 1906, the close of the school year under the new law.

ABSTRACT [F]

CORPORATIONS AND DIRECTORS.

Counties	Corporation				Directors			
	School township	Independent city, town and village	Rural independent	Total	School township	Independent city, town and village	Rural independent	Total
Adair	15	5	10	30	135	25	30	190
Adams	9	7	26	42	77	35	78	186
Allamakee	9	8	65	82	59	40	195	294
Appanoose	13	12	23	48	95	60	69	224
Audubon	12	3	.....	15	108	15	.....	123
Benton	10	12	87	109	84	60	261	405
Black Hawk	10	5	61	76	78	29	183	290
Boone	11	9	49	69	92	45	147	284
Bremer	6	9	58	73	43	40	174	257
Buchanan	9	10	55	74	84	50	165	299
Buena Vista	14	7	8	29	121	35	24	178
Butler	11	10	38	59	96	50	114	260
Calhoun	16	10	.....	26	138	50	.....	188
Carroll	13	10	19	42	111	50	57	218
Cass	15	8	9	32	133	40	27	200
Cedar	12	14	31	57	104	70	93	267
Cerro Gordo	12	8	22	42	103	40	66	209
Cherokee	15	8	7	30	132	40	21	198
Chickasaw	5	9	60	74	55	45	180	270
Clarke	9	4	24	37	78	20	72	170
Clay	16	6	.....	22	127	30	.....	157
Clayton	18	15	19	52	142	75	57	274
Clinton	17	13	24	54	137	68	72	277
Crawford	20	8	.....	28	170	40	.....	210
Dallas	13	13	21	47	119	65	63	247
Davis	6	8	60	74	40	40	180	258
Decatur	9	10	54	73	66	50	162	278
Delaware	14	8	17	39	128	40	51	219
Des Moines	5	6	55	66	28	32	165	225
Dickinson	11	5	3	19	70	25	9	104
Dubuque	10	10	43	63	69	53	129	241
Emmet	10	2	.....	12	70	10	.....	80
Fayette	12	14	70	96	112	70	210	392
Floyd	11	5	11	27	106	25	33	164
Franklin	12	7	31	50	101	35	93	229
Fremont	11	8	11	30	104	40	33	177
Greene	14	7	9	30	135	35	27	197
Grundy	9	7	44	60	75	35	132	242
Guthrie	15	9	6	30	137	45	18	200
Hamilton	14	8	25	47	112	40	75	227
Hancock	16	9	.....	25	124	45	.....	169
Hardin	8	12	53	73	76	60	159	293
Harrison	16	10	24	50	121	50	72	243
Henry	4	9	63	76	34	53	189	276
Howard	11	4	7	22	91	20	21	132
Humboldt	10	10	9	29	88	50	27	165

CORPORATIONS AND DIRECTORS—CONTINUED.

Counties	Corporation				Directors			
	School township	Independent city, town and village	Rural independent	Total	School township	Independent city, town and village	Rural independent	Total
Ida	12	5	.....	17	102	25	.....	127
Iowa	10	7	58	75	76	35	174	285
Jackson	14	10	34	62	54	50	102	201
Jasper	17	10	20	47	161	50	60	265
Jefferson	9	5	23	37	75	25	69	169
Johnson	16	5	43	64	24	25	129	178
Jones	9	9	54	72	70	45	162	277
Keokuk	2	17	97	116	24	85	291	400
Kossuth	27	11	1	39	217	55	3	275
Lee	7	14	51	72	47	70	153	262
Linn	11	18	58	87	106	92	174	372
Louisa	9	10	18	37	60	51	54	165
Lucas	4	4	57	94	34	20	171	225
Lyon	12	8	11	31	89	40	33	162
Madison	12	8	18	38	106	40	54	200
Mahaska	9	9	68	86	70	45	204	315
Marion	4	16	95	115	26	80	285	391
Marshall	12	11	47	70	98	55	141	294
Mills	4	8	55	67	20	42	165	227
Mitchell	8	10	36	54	54	50	108	212
Monona	16	10	9	35	122	50	27	199
Monroe	7	7	33	47	53	35	99	187
Montgomery	10	5	18	33	89	25	54	160
Muscatine	11	7	20	38	69	37	60	166
O'Brien	15	6	1	22	129	30	3	162
Osceola	11	3	.....	14	86	15	.....	101
Page	11	13	34	58	84	65	102	245
Palo Alto	16	7	.....	23	130	35	.....	165
Plymouth	23	10	1	34	161	50	3	214
Pocahontas	15	7	8	30	130	35	24	189
Polk	13	21	35	69	89	107	105	301
Pottawattamie	25	12	15	54	217	62	45	324
Poweshiek	14	8	16	38	122	40	48	210
Ringgold	12	10	29	51	95	50	87	232
Sac	16	9	.....	25	134	45	.....	179
Scott	13	9	19	41	85	47	57	189
Shelby	16	9	.....	25	136	45	.....	165
Sioux	21	11	2	34	169	55	6	230
Story	14	15	17	46	126	75	51	252
Tama	12	11	71	94	97	55	213	365
Taylor	12	11	26	49	94	55	78	219
Union	10	8	17	35	90	40	51	181
Van Buren	8	16	35	59	68	80	105	251
Wapello	8	7	41	56	57	37	123	217
Warren	7	14	74	95	54	70	222	346
Washington	6	9	76	91	50	45	228	323
Wayne	13	10	24	47	96	50	72	218
Webster	18	10	34	62	142	50	102	294
Winnebago	10	7	6	23	78	35	18	131
Winneshiek	14	12	33	59	105	60	99	264
Woodbury	17	12	30	59	140	62	90	292
Worth	12	6	.....	18	88	30	.....	118
Wright	15	8	8	31	127	40	24	191
Total	1187	906	2887	5015	9533	4469	8661	22663

ABSTRACT [G]

SPECIAL LIBRARY REPORT.

Counties	Number of Volumes Purchased						Amount Expended						Number of rural sch'ls provided with suitable library cases	Number sub districts provided with libraries	Number rural independent district provided with libraries
	From teachers fund	From schoolhouse fund	From contingent fund	Total from District funds	Total money raised by voluntary efforts	Total from all sources	From teachers fund	From schoolhouse fund	From contingent fund	Total from District funds	From money raised by voluntary efforts	Total			
Adair	318		66	384		384	$ 200.28		$ 38.50	$ 238.78	$ 37.65	$ 276.43	77	113	3
Adams	243			243		243	22.45		9.29	31.74	55.98	87.72	49	64	21
Allamakee	298		26	324	147	471	149.35		16.52	165.87	87.50	253.37	121	42	79
Appanoose	505		30	535	154	689	332.13		8.30	340.43	84.15	424.58	36	80	13
Audubon	282		30	312	74	386	188.20		18.10	206.30	15.00	221.30	71	106	
Benton	565		77	642	89	731	239.18		45.52	284.70	58.48	343.18	89	82	86
Black Hawk	148		325	473	282	755	37.10		101.50	138.60	94.26	232.86	60	70	23
Boone	329		362	691	180	871	231.96		106.41	338.37	103.95	442.32	95	90	47
Bremer	61		174	235	198	433	32.13		88.05	120.18	133.00	253.18	83	40	53
Buchanan	338		31	369	147	516	206.18		24.96	231.14	150.00	381.14	79	78	27
Buena Vista	292		180	472	302	774	201.79		92.27	294.06	208.90	502.96	130	125	5
Butler	543		63	606		606	240.77		21.40	262.17	20.00	282.17	93	90	38
Calhoun	483		175	658	343	1,001	245.73		142.54	388.27	285.00	673.27	103	131	
Carroll	818		164	982	61	1,043	302.76		75.03	377.79	62.85	440.64	43	90	10
Cass	214			214	323	537	169.53			169.53	251.60	421.13	43	79	2
Cedar	299		319	618	9	627	149.61		202.36	351.97	4.43	356.40	65	100	32
Cerro Gordo	226		32	258		258	123.29		23.64	146.93		146.93	94	103	26
Cherokee	302		31	333	427	760	282.33		172.26	454.59		454.59	128	126	7
Chickasaw	150			150	200	350	34.89		18.49	53.38	50.00	103.38	20	10	25
Clarke	203		56	259	63	322	117.84		42.08	159.92	42.25	202.17	28	78	24
Clay	251		157	408	100	508	106.44		107.05	213.49	48.00	261.49	111	121	
Clayton	544		265	809		809	218.57		176.50	394.07		394.07	89	143	19
Clinton	583		130	713	284	997	264.61		75.07	339.68	227.00	566.68	93	132	23
Crawford	603		70	673	300	973	262.51		40.00	302.51	137.29	439.80	68	154	8
Dallas	875		453	1,328	1,174	2,502	262.50		100.76	363.26	340.81	704.07	110	114	26
Davis							94.87		11.75	106.62		106.62	86	34	52

ABSTRACT [G]—SPECIAL LIBRARY FUND—CONTINUED.

Counties	Number of Volumes Purchased						Amount Expended								
	Teachers' fund	Schoolhouse fund	Contingent fund	Total from district funds	From money raised by voluntary efforts	Total form all sources	From teachers' fund	From schoolhouse fund	From contingent fund	Total from district fund	From voluntary efforts	Total	Number of rural sch'ls provided with suitable library cases	Number of sub-districts provided with libraries	Number of rural independent districts provided with libraries
Decatur							109.06	.16	41.12	150.34	120.00	270.34	60	59	32
Delaware	402		126	528		528	206.61		55.82	262.43		262.43	122	111	11
Des Moines	122		40	162	79	241	102.74		34.90	137.64	80.71	218.35	20	22	37
Dickinson	71		119	190	30	220	66.50		46.26	112.76	36.75	149.51	27	43	2
Dubuque	56		358	414	1,132	1,546	17.12		185.75	202.87	580.00	782.87	117	65	52
Emmet	230		7	237	345	582	175.54		59.38	234.92	470.32	705.24	74		
Fayette	208	26	274	508		508	84.81	12.27	231.83	328.91	317.97	646.88	165	103	70
Floyd	96		44	140	243	383	51.85		23.75	75.60	124.25	199.85	90	92	10
Franklin	574		7	581	45	626	270.34		3.62	273.96	43.71	317.67	83	101	32
Fremont	386		200	586	120	706	190.74		285.11	475.85	60.40	536.25	114	96	11
Greene	220		12	232	11	243	125.73		27.12	152.85	9.55	162.40	80	128	3
Grundy	132	4	16	152	94	246	81.00	7.92	36.56	125.48	47.56	173.04	82	75	44
Guthrie	505	315	40	860		860	247.64	131.73	20.26	399.63		399.63	105	136	4
Hamilton	764		24	788		788	307.14		15.84	322.98		322.98	132	107	25
Hancock	574		8	582	208	790	305.86		71.02	376.88	101.98	478.86	109	126	
Hardin	643		280	923	164	1,087	332.27		165.50	497.77	76.00	573.77	64	75	52
Harrison	217		131	348	22	370	133.38		77.38	210.76	21.35	232.11	25	61	13
Henry	321		68	389		389	134.89		123.22	258.11		258.11		32	97
Howard	252		75	327	200	527	123.97		38.66	162.63	100.00	262.63	85	92	7
Humboldt	171	1	137	309	674	983	90.12	5.50	68.60	164.22	471.04	635.26	69	80	9
Ida							28.80		41.93	70.73		70.73	88	70	
Iowa	150		30	180	280	460	126.99		22.50	149.49	214.58	364.07	80	76	57
Jackson							70.00		158.65	228.65		228.65	57	36	20
Jasper	469		71	540	65	605	343.20		200.07	543.36	59.60	602.96	115	127	9
Jefferson	730		106	836	103	939	96.14		62.68	158.82	66.09	224.91	55	69	22

Johnson	205		289	494	181	675	94.35		127.79	222.14	76.00	298.14	85	114	42
Jones	333		219	552	226	778	129.02		94.72	223.74	90.99	314.73	120	70	50
Keokuk	356		178	534	280	814	275.54		87.15	362.69	140.00	502.69	51	24	100
Kossuth	512		363	875	976	1,851	295.28		153.69	448.97	373.16	822.13	195	189	1
Lee	330		125	455	30	485	228.49		102.34	330.83	15.35	346.18	70	47	37
Linn	307		420	727	109	836	145.70		201.97	347.67	130.55	478.22	75	35	50
Louisa	67		142	209	83	292	58.29		136.08	194.37	50.14	244.51	20	49	7
Lucas	329		314	643	85	728	121.53		123.79	245.32	34.72	280.04	60	33	57
Lyon							172.86	12.05	25.80	210.71		210.71	46	71	11
Madison	241		194	435	26	461	185.87		139.85	325.72	22.94	348.66	71	104	12
Mahaska	346		3	349	37	386	294.94		13.50	308.44	35.75	344.19	41	62	60
Marion	485		148	633		633	218.44		67.00	285.44	74.75	360.19	17	22	94
Marshall	380		168	548	79	627	207.71		84.34	292.05	25.40	317.45	70	87	35
Mills	300		54	354	21	375	148.62		28.52	177.14	8.40	185.54	70	19	55
Mitchell	653			653		653	159.63			159.63		159.63	80	51	42
Monona	241		34	275	100	375	129.03		17.46	146.49	100.00	246.49	15	80	4
Monroe	473		443	916		916	189.30	25.00	177.30	391.60		391.60	30	52	32
Montgomery	89		44	133	303	436	38.70		23.20	61.90	83.61	145.51	89	77	15
Muscatine	38		53	91		91	29.11		45.67	74.78		74.78			
O'Brien	104		219	323	1,080	1,403	34.35		109.52	143.87	593.60	737.47	133	134	
Osceola	156	24	34	214	375	589	63.74	17.70	22.23	103.67	200.34	304.01	88	91	
Page	417		28	445	58	503	263.90		13.31	277.21	49.49	326.70	53	81	34
Palo Alto	340		110	450		450	132.52		37.00	169.52		169.52	133	133	
Plymouth	425	86	93	604	148	752	255.13	45.75	153.43	454.31	50.00	504.31	99	130	1
Pocahontas	16		4	20	295	315	15.90		60.07	75.97	168.00	243.97	100	117	7
Polk	192	21	922	1,135	292	1,427	87.77	9.30	346.51	443.58	135.62	579.20	79	84	67
Pottawattamie	564		364	928	254	1,182	369.96		188.82	558.78	136.10	694.88			
Poweshiek							174.86	2.90	253.64	431.40	99.77	531.17	49	113	16
Ringgold	131		140	271	9	280	52.75		53.02	105.77	4.90	110.67	75	95	29
Sac			75	75	1,375	1,450			42.10	42.10	230.00	272.10	120	124	
Scott							182.94		1,369.36	1,552.30		1,552.30	70	78	19
Shelby	621		2,165	2,786	4,000	6,786	547.72		774.34	1,322.06	1,200.00	2,522.06	134	134	
Sioux	593		280	873	96	969	346.36		129.43	475.79	126.64	602.43	105	167	2
Story	300		80	380		380	111.94		53.15	165.09		165.09			
Tama	210		372	582	263	845	257.45		204.41	461.86	175.92	637.78	90	95	73
Taylor	236			236	145	381	83.26			83.26	51.78	135.04	36	79	25
Union	463		71	534		534	225.08		34.03	259.11		259.11	29	106	18
Van Buren	139		65	204	35	239	101.49		38.44	139.93	31.87	171.80	29	62	34

ABSTRACT [G]—SPECIAL LIBRARY REPORT—CONTINUED.

Counties	Number of Volumes Purchased						Amount Expended						Number of rural sch'ls provided with suitable library cases	Number sub districts provided with libraries	Number rural independent districts provided with librarels
	From teachers fund	From schoolhouse fund	From contingent fund	Total from district fund	Total money raised by voluntary efforts	Total from all sources	From teachers fund	From schoolhouse fund	From contingent fund	Total from district funds	Total money raised by voluntary efforts	Total			
Wapello	480		45	525	142	667	276.44		21.25	297.69	81.12	378.81	61	55	41
Warren							95.12		128.12	223.24	90.00	313.24	83	50	80
Washington	369		836	1,205	203	1,408	137.70		364.18	501.88	105.56	607.44	91	48	71
Wayne	548		98	646	250	896	323.51		30.00	353.51	132.98	486.49	51	91	24
Webster	445	1	29	475		475	240.86	.26	13.35	254.47	414.40	668.87	133	136	34
Winnebago	171		394	565	10	575	119.93		256.84	376.77	12.00	388.77	63	75	6
Winneshiek	630		245	875		875	270.35	8.70	113.27	392.32	68.61	460.93	110	98	37
Woodbury	144		134	278	162	440	147.06	13.56	755.82	916.44	145.40	1,061.84	52	48	8
Worth	554			554		554	169.00			169.00		169.00	76	88	
Wright	159		105	264	144	408	82.30		55.60	137.90	78.00	215.90	125	119	8
Total	30,858	478	15,488	46,824	20,544	67,368	$ 16,831.33	$ 202.80	$ 11,126.29	$ 28,250.42	$ 11,143.82	$ 39,394.24	7,555	8,209	2,606

ABSTRACT [H]

PRIVATE DENOMINATIONAL AND HIGHER EDUCATIONAL INSTITUTIONS BY COUNTIES

Name of School	Location	When founded	Under Control of	Income for the year	Number of professors	Other Instructors	Students in college work	Students in preparatory work	Sttdents in other courses	Total net enrollment for year ending June 30, 1906	Grad. in collegate courses	Graduates in other courses	Total graduated during year	President or Principal
Adams—														
Corning Academy	Corning	1885	Presbyterian	$ 2714	6	2		85	68	153		4	4	F. H. Currens
Appanoose—														
Centerville Com. College and Normal School	Centerville	1905	M. O. Perry	1224	3	1				75			6	M. O. Perry
Benton—														
St. Michael's	Norway	1892	Sisters St. Francis	500	3	3		35	74	109				James Drexler
German English Evangelical Lutheran	Fremont Twp	1866	Evan. Lutheran			2				43			13	C. A. Krog
Black Hawk—														
Iowa State Nor. School	Cedar Falls	1876	State of Iowa	194250	35	35	2346	144		2490	198		198	H. H. Seerley
German Ev. Lu. School	Waterloo		Immanuel Church		1					70			7	E. O. Bartram
Lu. St. John's Parochial School	Bennington Twp	1894	Lutheran		1			27		27				P. Bredow
Evan. Lu. Zion School	Fox Twp	1865	Lutheran	570	1					37			6	John F. Adix
Waterloo Bus. College	Waterloo		Private	10000		5			217	217		30	30	A. F. Harvey
Boone—														
Sacred Heart	Boone	1887	Sisters of Charity		4	1		176	24	200			7	Sr. M. Leontia
Bremer—														
St. John's	Dayton Twp	1874	Evan. Lutheran			1			45	45		14	14	F. Schedtler
St. Peter's	Denver	1901	Evan. Lutheran		1	1			28	28		4	4	F. Schoenbohm
St. Paul's	Denver	1863	Evan. Lutheran		1	2	9		33	37		4	4	G. Krumm

ABSTRACT [H]—PRIVATE DENOMINATIONAL AND HIGHER EDUCATIONAL INSTITUTIONS—CONTINUED.

Name of School	Location	When founded	Under Control of	Income for the year	Number of professors	Other instructors	Students in college work	Students in preparatory work	Students in other courses	Total net enrollment for year ending June 30, 1906	Grad. in collegiate courses	Graduates in other courses	Total graduates during year	President or Principal
St. John's	Douglas Twp	1905	Evan. Lutheran			1			17	17				E. Waedekin
St. Paul's	Douglas Twp	1871	Evan. Lutheran		1				26	26				F. Dilges
St. John's	Le Roy Twp	1876	Evan. Lutheran		1				50	50		5	5	T. Haevidschke
St. Matthew's	Maxfield Twp	1878	Evan. Lutheran			2			32	32		9	9	L. Lobeck
St. John's	Maxfield Twp	1881	Evan. Lutheran	450	1				44	44		7	7	Aug. Studier
Immanuel	Maxfield Twp	1880	Evan. Lutheran		1				54	54		14	14	W. C. Malte
St. Paul's	Warren Twp	1871	Evan. Lutheran		1				49	49		11	11	J. M. L. Hafner
St. Peter's	Tripoli	1880	Evan. Lutheran	100	1	1			30	30		12	12	A. Schlueter
St. Paul's	Waverly		Evan. Lutheran			2			77	77		2	2	C. F. Liefeld
Orphans' Home	Waverly		Evan. Lutheran	1000	1	1			71	71				R. E. Knapp
Wartburg T'chers' Sem.	Waverly	1879	Evan. Lutheran	6000	5		5	18	35	58	1	6	7	G. Bergstraesser
St. Bernard's Academy	Waverly	1880	Catholic			4			30	35				James Mulligan
St. John's	Sumner	1887	Lutheran		1	1			27	27		8	8	H. Bredom
Buchanan—														
Immaculate Conception	Fairbank	1896	Srs. of the Holy Ghost	*	1	3			100	100			11	W. T. Donahue
Seminary Notre Dame	Independence	1869	Sisters of Mercy	*	1	6			84	84				P. O'Dowd
St. John's Lutheran	Fairbank	1891	Lutheran	75	1				37	37				August Rueber
St. Joseph's Parochial	Independence	1898	Franciscan Sisters	*	1	2			47	47				H. Rhinert
Buena Vista—														
Buena Vista College	Storm Lake	1891	Presbyterian	14000	12	2	25	89	106	220	8	23	38	Robt. L. Campbell
Carroll—														
St. Bernard's	Breda	1880	Catholic			4				210		8		G. H. Luehrswan
St. John's	Arcadia		Catholic			3				132				Jos. Schulte
St. Mary's	Willey	1880	Catholic			3				158				J. Heinzmeier
St. Augustine	Halbur	1901	Catholic			3				119				Jno. Baimler
St. Peter and Paul's	Carroll	1889	Catholic			6				316		10		Jos. Kuempher

Emanuel German	Sheridan Twp	1880	Lutheran		1				34				A Mueller
Lutheran Parochial	Acadia		Lutheran		1				25				A. Berner
St. Joseph's	Carroll		Catholic			3			138		4		Farrelly
St. Bernard's	Templeton		Catholic			3			177				B. Schulte
Cedar—													
German Evangelical St. John's School	Clarence	1892	German Evangelical			1			29	29		25	25 C. Schulmeistrat
German Eng. Lu. School	Lowden	1871	German Lutheran	500		1			70	70		20	20 W. Schmidt
Evan. Zion's School	Lowden		German Evangelical			1			49	49		24	24 F. Werning
Friend's Board'g School	West Branch	1890	Friends	2000		2			27	27		4	4 Joshua P. Smith
Cerro Gordo—													
St. Francis Academy	Mason City	1890	Sisters of St. Francis		8					211		2	2 Dean Carolan
Sacred Heart Academy	Rockwell	1901	Dominician Sisters	2697	7		30	120		150			Sr. Mary Josepha
St. Patrick's School	Dougherty	1895	Catholic	560	4	4				80		8	8 Sr. M. Frances
National Memorial Univ.	Mason City	1900	G. A. R.		5	3							Frederick Tucker
Cherokee—													
Loretto Academy	Marcus	1892	Sisters of Charity	800	5			123		123		1	1 Sr. M. Albina
Clay—													
Spencer Business Univ.	Spencer	1903	Business Men		1	3		20	12	215		10	10 E. E. Strawn
Clinton—													
Clinton Business College	Clinton	1885	Private			5	238				42		42 B. J. Heflin
German Luth. Parochial	Charlotte		Evangelical Lutheran							30			24 C. H. Oldsen
German Luth. Parochial	Clinton	1883	German Lutheran		1			66		66			15 Felix Melchert
Mt. St. Clare Academy	Clinton	1893	Sisters of St. Francis	5000		9		15	50	65		6	6 Mother M. Paul
Our Lady of Angels Sem	Lyons	1872	Sisters of Charity			20	40	177	13	230		18	18 Sr. Mary Oswald
Sacred Heart	Clinton	1891	Sisters of St. Francis	160		2			1	53		2	2 F. A. Brinkman
St. Boniface	Lyons	1864	Sisters of St. Francis			3		49	28	77		3	3 Jos. M. Tritz
St. John's Lutheran	Lyons	1870		350	1				43				10 V. F. Catenhusen
St. Joseph's	Sugar Creek	1885	St. Joseph's Parish	93		1			35	35			Sr. M. Alvina
St. Mary's	Clinton	1878	Sisters of Charity			12		17	283	300		16	16 Sr. M. Vincentia
St. Mary's	Petersville	1890	Sisters of St. Francis	400		3			25	30			P. O'Dowd
St. Patrick's	Clinton	1890	Father Matthew's Soc.	350		2			85	85			J. A. Murray
Wartburg College	Clinton	1868	Lutheran	18408	7	3	54	55		109	7		7 O. Kranshaar
Y. M. C. A.	Clinton	1890	Y. M. C. A.			3				25			F. R. Pargellis
Crawford—													
Denison Normal and Business College	Denison	1893	Private Board	3000		7		150	100			11	11 W. C. Van Ness
German Evan. Lutheran	Washington Twp.	1905	Evangelical			1		6	6				H. Nierwoehner
German Luth. Parochial	Denison		Lutheran			1			42	42			28 Wm. Frese
German Luth. Parochial	Charter Oak	1890	Lutheran	100		1			30	30			13 A. Amstein

*Collections.

ABSRACT [H]—PRIVATE DENOMINATIONAL AND HIGHER EDUCATIONAL INSTITUTIONS—CONTINUED.

Name of School	Location	When founded	Under Control of	Income for the year	Number of professors	Other Instructors	Students in college work	Students in preparatory work	Students in other coarses	Total net enrollment for year ending June 30, 1906	Grad. in collegate courses	Graduated in other courses	Total graduated durldg year	President or Principal.
German Luth. Parochial	Hanover Twp		Lutheran			1			50	50		7	7	C. Wendt
German Luth. Parochial	Soldier Twp	1895	Lutheran			1			25	25			15	C. Wekking
St. Ann's Academy	Vail	1890	Catholic	1000		4			120			1	1	Jas. Murphy
Davis—														
Southern Iowa Normal	Bloomfield	1874			3	3	3	300	80	383	1	15	16	H. C. Brown
Decatur—														
Graceland College	Lamoni	1895	Latter Day Saints	6747	6	3	8	49	115	145		10	10	R. M. Stewart
Delaware—														
Lenox College	Hopkinton	1856	Presbyterian	9132	7	5	50	121	54	173	9	5	14	F. W. Grossman
Des Moines—														
Elliott's Bus. College	Burlington	1879				11				448				G. W. Elliott
Our Lady of Lourdes Academy	Burlington	1875	Sisters of Charity		6	1				157	1			Sister M. Gregory
St. Patrick's School	Burlington	1876	Sisters of Mercy	400	3	1		100		105		15	15	W. J. McCormick
St. Cecelia Academy	Burlington	1901	Sisters of Mercy	250	2	1		10		19		2	2	W. J. McCormick
St. John's	Burlington		Sisters of Notre Dame			6				303				F. Alphonse
First Ger. Evan. School	Burlington	1843	German Evangelical	700		1				65				C. H. Franke
St. Mary's Par. School	West Burlington	1880	St. Mary's Congregation			2				74				Sister Mary Avena
Dubuque—														
St. Joseph's College	Dubuque	1872	Diocesan Clergy	40,000	9	3	64	168		232	6	29	35	Dan'l M. Gorman
Academy Visitation	Dubuque	1871	Sisters of Visitation		17	4	25	125	23	173	6	4	10	Sister M. Bernardine, McQuillan
Wartburg Seminary	Dubuque	1854	Ev. Lutheran of Iowa	10784	4	1	40			40			6	M. Fritschel
St. Patrick's School	Dubuque	1870	Sisters of Charity			6		210		210			8	Sisters of Charity

St. Joseph's Academy	Dubuque	1870	Sisters of Charity			16	30	200	12	242			32	Sisters of Charity
St. Mary's Orphans' Hm.	Dubuque		Sisters of St. Francis		1	4				210				Mother Coleta
St. Martin's School	Cascade	1860	Sisters of Charity			4			165					Sisters of Charity, B. V. M.
St. Raphael's School	Dubuque	1880	Sisters of Charity			16			650	650		33	33	Rev. J. J. Toomey
Ger. Pres. Theo. School	Dubuque	1852	Presbyterian	10257	6	1	23	17	8	48		2	2	W. O. Ruston
St. Boniface School	New Vienna	1845	St. Boniface	1000	1	3								B. W. Shulte
St. Mary's School	Cascade	1881	Sisters of St. Francis	600	4	1				141				J. B. Albers
Holy Ghost School	Dubuque	1898	Sisters of St. Francis	933	7					275		3	3	W. J. Weirich
Fayette—														
Parochial School	Eldora	1870	Lutheran							23				G. Blessin
Upper Iowa University	Fayette	1857	M. E. Church	18500	21	12	133	76	359	568	21	49	70	Wm. A. Shanklin
St. Peter's Luth. School	Westgate	1885	St. Peter's							46			7	R. Uhlmann
Sacred Heart Parochial School	Oelwein	1906	Sacred Heart		1	5								P. S. O'Connor
Floyd—														
Charles City College	Charles City	1891	German M. E	10000	6	9	20	100	80	200	3	27	30	F. E. Hirsch, A. M., D. D.
Academy of Im. Conception	Charles City	1896	Sisters of Mercy	1050	5	2		86	5	91		1	1	J. J. Garland, V. F.
St. Mary's School	Roseville	1904	Sisters of Charity	400	2			50	50					J. H. Hageman
Fremont—														
Tabor College	Tabor	1866	Congregational	15000	9	5	48	59	120	171	6	3	9	Geo. N. Ellis
Hamilton—														
Jewell Lutheran College	Jewell	1893	Hauge Lutheran	4000	4	4	48		66	114	5	3	8	N. J. Lohre
Hardin—														
Ellsworth College	Iowa Falls	1890	Board of Trustees	50000	10	6	25	75	175	275		16	16	I. F. Meyer
New Providence Academy	New Providence	1870	Stock Company	2800	3	1		109	17	126		12	12	A. F. Styles
Harrison—														
Woodbine Normal and Commercial School	Woodbine	1887	Ind. School Corp	6750		6		291		291	29		29	H. A. Kinney M. A. Reed
Henry—														
Iowa Wesleyan University	Mt. Pleasant	1842	M. E. Church	28000	25	3	105	205	90	[illegible]	17	46	63	Jno. W. Hancher
Mt. Pleasant Academy	Mt. Pleasant	1897	L. Antrim	3089	2	1	2	148	147	297	1	22	23	L. Antrim
German College	Mt. Pleasant	1873	M. E. Church	5506	4		56	76	76	148	9	5	14	E. S. Havighorst
Whittier College	Salem	1868	Friends	2000	2	1	26	27	7	60	3		3	Frank H. Clark
Swedish Luth. School	Swedesburg		Lutheran			2			40	40				A. Norrbom
Howard—														
St. Joseph's	Cresco	1901	Catholic	200	2				35	35		15	15	F. Loosbrock
Holy Trinity	Protivin	1896	Catholic	500	2				45	45				Rev. Lahomy
Assumption	Cresco	1883	Sisters of Charity		6				100	100				Sister Romi

ABSTRACT [H]—PRIVATE DENOMINATIONAL AND HIGHER EDUCATIONAL INSTITUTIONS—CONTINUED.

Name of School	Location	When founded	Under control	Income for the year	Number of professors	Other Instructors	Students in college work	Students in preparatory work	Students in other courses	Total net enrollment for year ending June 30, 1906	Grad. in collegiate courses	Graduates in other courses	Total graduated during year	President or Principal
Humboldt—														
Lutheran High School	Bode	1905	Lutheran	1450	2	2	5	131		136				Chris. Findahl
Humboldt College	Humboldt	1895			23					382	2	30	32	J. P. Peterson
Iowa—														
Parochial School	York Twp	1888	Ev. Lutheran	500	1	1				76			12	H. A. Stotpher
Parochial School	Conroy	1905	Ev. Lutheran		1	1				27				Anna Baimhoefener
St. John's Luth. School	Lincoln Twp	1868	Lutheran		2					76			15	Otto Kitzmann
St. John's Paro. School	Iowa Twp	1866	German Lutheran	700	1					47			8	J. W. Hild
Jasper—														
Newton Normal and Commercial College	Newton	1856	Private							120				G. F. Rinehart
Jefferson—														
Parsons' College	Pleasant Plain	1876	Presbyterian		10	7	70	43	119	214	14	1	15	W. Parsons
Pleasant Plain Academy	Fairfield	1875	Friends		2	1		22	37	59		4	4	Clinton D. Green
Fairfield Academy	Fairfield	1902	R. A. Harkness	1100	1	1		25	37	62				R. A. Harkness
Johnson—														
Iowa City Academy	Iowa City		Private	3200	1	5		52	90	142		32	32	W. A. Willis
St. Mary's School	Iowa City	1892	Catholic		7			48	152	205		6	6	A. J. Schulte
St. Peter's School	Cosgrove	1901	Catholic			4		19	79	98				F. J. Smith
State University of Iowa	Iowa City	1847	State of Iowa	500000	77	105	1815			1815	115	211	326	Geo. E. MacLean
Keokuk—														
St. Elizabeth	Harper	1883	Sisters of Charity	550		3				120		3	3	Sister M. Leonilla

Kossuth—														
St. John's Paro. School	Bancroft	1900	Catholic	40	8					260			7	A. J. Schemmel
St. Joseph's Paro. School	St. Joseph	1892	Catholic	232	1	2				76			17	M. Rummels
St. Michael's Paro. School	Whittemore	1902	Catholic			4				143			2	E. L. Dullord
Evan. Lutheran, St. Paul's School	Whittemore	1899	German Lutheran		1			60		60			11	W. Faulstick
Evan. Lutheran, Immaculate School	Lotts Creek	1905	German Lutheran	400	1				65	65			18	M. Fuerstenan
Lee—														
Denmark Academy	Denmark	1843	Trustees	2400		4		54	9	63		8	8	R. L. Baird
Linn—														
Cornell College	Mt. Vernon	1853	Methodist Episcopal	47480	12	17	385	259	75	718	65	9	74	Wm. F. King
Coe College	Cedar Rapids	1881	Presbyterian	28137	14	14	183	82	28	279	34		34	W. W. Smith
St. Joseph's Academy	Cedar Rapids	1875	Catholic			14	25			210	8	1	9	Sister M. Gertrude
St. Patrick's School	Cedar Rapids	1892	Catholic			8		48	187	235		6	6	F. J. Sullivan
St. Berchmas Seminary	Cedar Rapids	1903	Catholic		2	4				33				Sister Langore
Cedar Rapids Business College	Cedar Rapids	1879				10			407	407		16	16	A. N. Palmer
Sacred Heart Academy	Marion		Catholic			4			43	43				Sisters of Mercy
Mahaska—														
Penn College	Oskaloosa	1873	Stockholders	15824	10	8	140	112	92	312	20		20	A. Rosenberger
Iowa Christian College	Oskaloosa	1902	Board of Trustees		5	3				132	6	9	15	Charles J. Burton
Marshall—														
Central Iowa Business College	Marshalltown	1888	Private			3			145	145		20	20	W. H. Gilbert
Luth. Parochial School	Minerva Twp	1871	Lutheran	1200		1			32	32		5	5	A. J. Boehm
Palmer College	LeGrand	1889	Christian	2785	4	3	15	51	7	73		2	2	C. Summerbell
Stravanger Boarding School	LeGrand Twp	1891	Friends		1	1			45	45		2	2	Helen Tostenson
St. Mary's Institute	Marshalltown	1878	Catholic			6		80	134	214		6	6	Mother M. Francis
St. Mary's School	Haverhill	1885	Catholic	400	3				105	105				J. M. Schlueste
Marion—														
Central College	Pella	1853	Board of Trustees		7	6	35	25	96	156	2	11	13	L. A. Garrison
St. Joseph's School	Dallas Twp	1905	Catholic	500		1		35		45				J. Raugger
German Evan. Lutheran	Dallas Twp	1870	Ger. Evan. Lutheran			7			8	10				T. W. Heinke
Mitchell—														
Cedar Valley Seminary	Osage	1863	Baptist	4785	7	3	6	75	68	149		7	7	George M. Potter
St. Ansgar Seminary	St. Ansgar	1887	Lutheran	3295	4	3		82	76	158		10	10	Ivan Ramseth
St. Mary's Academy	New Haven	1902	Roman Catholic	Char.	6		44	52	64	160			5	Thos. H. Barry
St. Mary's Paro. School	Stacyville, Iowa	1876	Roman Catholic	500	1	5	1	182		183				T. John Narbers
Muscatine—														
Leverich Normal	Muscatine	1886	Private	1300	1	1				130			50	R. W. Leverich

ABSTRACT [H]—PRIVATE DENOMINATIONAL AND HIGHER EDUCATIONAL INSTITUTIONS—CONTINUED.

Name of School	Location	When founded	Under Control of	Income for the year	Number of professors	Other instructors	Students in college work	Students in preparatory work	Students in other courses	Total net enrollment for year ending June 30, 1906	Grad. in collegiate courses	Graduates in other courses	Total graduated during year	President or Principal
St. Mathias	Muscatine	1851	Sisters of Charity	Voln.	8					200		8	3	Sister M. Felicitas
St. Mary's	Muscatine	1880	Franciscan Sisters	800		4				150				J. J. Grieser
O'Brien—														
St. John's Evan. Luth	Paullina, R. No. 2	1878	Evan. Lutheran	1000	2				100	100		17	17	H. G. Moffer
Osceola—														
Evangelical Lutheran	May City	1905	Evan. Lutheran	450	1				63	63			12	B. O. Richter
St. Joseph's	Ashton	1889	Catholic	800	1	6			225	225		6	6	J. F. Hoffman
Evan. Luth. Zion	Horton	1895	Evan. Lutheran		1	1				45			14	Chas. Daumler
Page—														
Amity College	College Springs	1855	Undenominational	6000	11	1	17	41	132	190	2	5	7	R.J.Campbell, D.D.
Western Normal College	Shenandoah	1882	Independent		18	4	40	150	610	800	4	76	80	J. M. Hussey
Palo Alto—														
St. Mary's	Emmetsburg	1889	Catholic	Free		7			39	265			7	Sister Mary Emily
St. Mary's	Mallard	1901	Catholic	Free		2				70			2	Sister Mary Ida
St. Peter and Paul	West Bend	1899	Catholic	Free		3		92		147			8	Sr. Mary Concordia
Plymouth—														
Western Union College	LeMars	1900	Evangelical	7849	9	2	8	17	132	157	5	18	23	H. H. Thoren
St. Mary's	Remsen	1888	Catholic			6		6	277	283		2	2	Sr. M. Petronilla
St. Catharine	Oyens	1900	Catholic	625		3		4	99	103				Henry Rolfes
Polk—														
Highland Park	Des Moines	1890	Board of Directors	132282	41	12	52	76	2020	2148	2	305	307	O. H. Longwell
Drake University	Des Moines	1881	Christian	79200	109	10	464	252	918	1634	42	173	215	Hill M. Bell
Des Moines College	Des Moines	1865	Baptist		12	12	70	50	45	165				Loran D. Osborne

C. C. C. College	Des Moines	1883	Company		16				710	710		117	117	W. H. McCauley
Grandview College	Des Moines	1895	Danish Lutheran	8500	5	7	12	94		106		7	7	B. Nordentoft
Emil Enna School of Music	Des Moines	1898		5810	2	4	32	79	18	129	3	7	10	Emil Enna
St. Joseph's Academy	Des Moines	1885	Sisters of Charity		12	1				184				Sr. M. Clementine
St. Ambrose	Des Moines	1865	Sisters of Charity		6					325		5		Sr. Mary Everildis
School of Visitation	Des Moines	1880	Sisters of Charity		6					250				
Pocahontas—														
Sacred Heart Convent	Pocahontas	1896	Catholic	1000		5		130		130		3	3	W. A. Pope
Pottawattamie—														
St. Francis Academy	Council Bluffs	1871	Sisters of Charity	1500	18	3	75	215	120	410	13	2	15	Sr. M. Bertrand
St. Joseph's Academy	Council Bluffs	1880	Sisters of Charity	1500	4	2	8	184		192				P. Smith
St. Joseph's School	Neola	1882	Catholic	1050	6			20		200				H. A. Drexler
St. Peter's School	Council Bluffs	1885		1000		2		200		200				P. Herman
Christian Home	Council Bluffs	1882		25000		5		150		250				H. R. Lemen
Western Iowa College	Council Bluffs	1884	Private	5000		6				240			30	E. P. Miller
Poweshiek—														
Iowa College	Grinnell	1847	Board of Trustees		17	14	388	231		575	58	46	104	J. H. T. Main
Sac—														
Sac Collegiate Institute	Sac City	1891	Baptists		3	4	10	18	30	108	5	3	8	G. W. Lee
Scott—														
St. Ambrose College	Davenport	1882	Catholic		6	4	25	75	25	125	2	4	6	J. T. Flannagan
St. Catherine School	Davenport	1884	Episcopal			18		50	70	120			12	Sr. Esther C. S. M.
St. Anthony School	Davenport	1854	Sisters of Charity			4				110		5	5	D. J. Flannery
Sacred Heart School	Davenport	1862	Sacred Heart			10				305			27	Sr. M. Christiana
Ev. Luth. Ger.-Eng. Par.	Davenport	1870	Lutheran	900		1		56		56			6	J. Gusemann
Brown's Bus. College	Davenport	1901	Stock Company	12000	5		300			300			26	J. E. Gusters
Immaculate Conception Academy	Davenport	1859	Sisters of Charity			12	61	82	31	174	8	2	10	Sr. Mary Editha
St. Mary's School	Davenport	1902	St. Mary's Parish		5					212		11	11	H. A. Kuebel
Davenport Kindergarten Ass'n. Schools	Davenport	1904	Davenport Kind. Ass'n.	1800	3					120				Hertha Peterson
Ida Institute	Davenport	1883	Private							40		5	5	Ida M. Barrows
Sioux—														
St. Mary's Academy	Alton	1885	Roman Catholic	1850		7	22	60	188	270	8	14	22	F. J. Brune
St. Joseph's School	Granville		Roman Catholic											J. A. Gerlemann
St. Anthony School	Hawarden	1900	Roman Catholic		3	2				123	4	1	5	Ed Masterson
St. Anthony School	Hosper	1890	Roman Catholic	500		3				93				J. H. Gehling
St. Paul's	Ireton	1885	German Lutheran											
N. W. Classical Academy	Orange City	1882	Ref. Dutch Church	4805	5			72		72	15	2	17	Philip Soulen
Christian School	Orange City	1904	Christian Ref. Church			3		129		129				Y. Mulder
Christian School	Sioux Center	1903	Christian Ref. Church	1500		2				104			3	R. Barlow
Story—														
Iowa State College	Ames	1858	State of Iowa		119					1389	116	14	130	A. B. Storms

ABSTRACT [H]—PRIVATE DENOMINATIONAL AND HIGHER EDUCTIONAL INSTITUTIONS—CONTINUED.

Name of School	Location	When founded	Under Control of	Income for the year	Number of professors	Other Instructors	Students in college work	Students in preparatory work	Students in other courses	Total net enrollment for year ending June 30, 1906	Grad. in collegate courses	Graduates in othea courses	Total graduated during year	President or Principal
Tama—														
Sac and Fox Indian Sch.	Toledo	1897	U. S. Government	13360		11			82	82				W. G. Malin
Leander Clarke College	Toledo	1856	United Brethren	7728	7	8	51	33	203	225	7	13	20	Sirus J. Kephart
St. Mary's School	Tama	1895	Sisters of St. Frances	400	3	3				120				Sr. M. Margaret
Union—														
Crest City Bus. College	Creston	1904	Private	1400	2					46		8	8	Busby & Bell
St. Malachy's	Creston	1879	Catholic			4				134				Bede Durham
Wapello—														
Ottumwa Com. College	Ottumwa	1890	Private	2000	2	3		75	115	460		87	87	J. W. O'Bryan
Sacred Heart School	Ottumwa	1882	Catholic			3		150		150				F. W. Hoppman
St. Joseph's Convent	Ottumwa	1877	Catholic			9		50	20	70		21	21	Mthr. Mary Joseph
Washington—														
Washington Academy	Washington	1872	Private	3200		6	50	100	30	180		20	20	R. D. Daugherty
St. James'	Washington	1874	Sisters of Charity			4		6	97	103				Sr. M. Tharsilla
St. Mary's	Riverside	1887	Sisters of Charity	600		3				103				Sr. M. Sylvester
Holy Trinity	Richmond	1855	Franciscan Sisters	400		2				80		2	2	Father Albers
Webster—														
Tobin College	Ft. Dodge	1891	Independent		6	2		164	127	291	3	13	16	C. V. Findlay
Elmwood School	Ft. Dodge	1901	Independent	3000		3		10	2	12		8	8	Mrs.A.G.Robertson
Evangelical Luth. St. Paul's School	Ft. Dodge		Evangelical Lutheran			3				170		24	24	H. F. C. Mueller
St. John's Evan. Luth. School	Colfax Twp	1878	Evangelical Lutheran			1				43		2	2	A. H. Deletzke
St. Mathew's School	Clare	1899	Catholic			4		20	70	90		4	4	M. Darcey
Corpus Christi Academy	Ft. Dodge	1902	Catholic			5				104				Sr. M. Agerda

Sacred Heart School	Ft. Dodge		Catholic			6				289				Heelan
Winnebago—														
Waldorf College	Forest City	1903	Norwegian Lutheran	10000	9	1				225		13	13	L. W. Boe
Winneshiek—														
Luther College	Decorah	1861	Norwegian Synod		12	1	126	86		212	23	13	36	C. K. Preus
Decorah Institute	Decorah	1874	Mrs. J. Breckenridge			10		30		386			20	Mrs. Breckenridge
Valder Bus. College, Nor.	Decorah	1888	C. H. Valder		5	5		200	125	325		38	38	C. H. Valder
Immaculate Conception Academy	Decorah	1885	Sisters of Mercy			4			90	90				Sr. M. De Sales
St. Wenceslau's	Spillville	187[illegible]	Catholic			2				75				P. P. Kloss
St. Francis De Sales'	Ossian	1881	Catholic	800		6	13	24	113	150				C. B. Lechtenberg
St. Mary's School	Festina	1876	Catholic			4				152				A. G. Rubly
St. John's School	Ft. Atkinson		Sister St. Francis	600		5	5	10		140		2	2	F. Kopecky
Norwegian Evan. Luth.	Decorah	19[illegible]0	First N. E. L. Church	900		3				167				I. B. Farrison
St. Alloysius School	Calmar	190[illegible]	Catholic		1	4		100	30	100		3		Father Ryan
Woodbury—														
Morning Side College	Sioux City	1895	M. E. Church		26	5	218	85	60	363	19		3	Wilson S. Lewis
National Bus. College	Sioux City	1902	Rural Text-Bk. Co. of Ia.	10000	2	4		75	150				60	A. T. Bennett
Cathedral School	Sioux City	1881	Roman Catholic			12		75	150				12	Sr. M. Lombertia
St. Patrick's School	Danbury	1887	Roman Catholic			5		85	23				5	Timothy Meagher
St. Joseph's Select Sch.	Salix	1892	Sisters of St. Joseph	12000	1	6		52	45					Fr. J. A. Griffin
Wright—														
Sacred Heart School	Eagle Grove	1901	Dominican Sisters					24	150	174			4	Sister Etheburt
Total				$1480786	1059	956	8349	9486	14659	43482	978	2172	3807	

Number reported, 251.

COMPARATIVE SHOWING FOR 1905–1906.

CITIES HAVING POPULATION OF 3,000 OR MORE BY CENSUS 1905.

Cities	City Superintendent 1905-1906	Salary per annum	Population 1905	Number months school	Number of years in course	Enumeration June 1906	Enrollment June 1906	Attendance June 1906	Attendance upon enumeration	Attendance upon enrollment	Enrollment High School		Number Graduates 1906		Number of Teachers' Employed and Average Salary, not including Superintendent or Principal			
											Males	Females	Males	Females	Males	Salary per month	Females	Salary per month
Albia	F. E. George	$ 1,400	3,957	9.	12	1,119	1,016	783	70	76	63	87	2	10	2	$ 47.50	20	$ 53.88
Algona	J. F. Overmeyer	1,250	3,047	9.	12	949	790	633	.....	.....	50	43	7	5	1	75.00	21	52.14
Ames	F. E. King	1,700	3,292	9.	12	1,068	949	769	71	81	140	120	14	23	3	90.00	24	.....
Atlantic	C. M. Cole	1,100	5,180	9.	12	1,255	1,030	777	62	75	60	115	11	17	.....	.....	26	53.84
Belle Plaine	W. J. Dean	1,250	3,322	9.	12	975	821	660	68	82	49	75	5	11	.....	.....	20	43.00
Boone	J. C. King	2,000	9,500	9.	12	2,674	2,021	1,647	62	82	93	149	3	14	3	98.81	54	52.28
Burlington	F. M. Fultz	1,800	25,318	9.5	12	7,239	4,130	3,481	48	84	150	244	9	32	12	101.67	107	52.96
Capital Park	J. R. McComb	1,200	†	9.	13	1,067	908	675	64	74	46	53	6	13	2	55.00	25	47.75
Carroll	W. P. Johnson	1,500	3,283	9.	12	1,200	453	416	35	92	40	50	12	12	1	65.00	16	55.00
Cedar Falls	D. M. Kelly	1,700	5,329	9.	12	1,409	1,090	877	62	80	82	109	10	19	1	40.00	28	50.25
Cedar Rapids	J. J. McConnell	3,000	28,759	9.	12	7,948	5,912	4,775	60	81	725	.....	79	.....	9	83.33	162	55.78
Centerville	E. N. Gibson	1,400	5,967	9.	12	2,149	1,651	1,343	62	81	93	159	12	32	4	58.75	35	44.00
Chariton	J. B. Morris	1,350	4,045	9.	12	1,185	933	729	61	78	58	111	5	25	.....	.....	24	44.00
Charles City	Charles A. Kent	1,600	4,546	9.	12	1,317	1,179	798	61	68	68	106	8	23	4	63.12	25	47.93
Cherokee	A. V. Storm	1,800	3,998	9.	12	1,008	983	792	67	81	74	94	10	19	2	60.00	22	53.41
Clinton	O. P. Bostwick	*2,500	22,756	9.5	13	6,062	3,150	2,806	41	80	90	221	7	27	5	94.07	101	47.00
Clarinda	Willard E. Salisbury	1,400	4,020	9.	12	1,006	924	704	70	76	38	70	9	7	1	80.00	24	46.89
Council Bluffs	W. N. Clifford	2,400	25,231	9.	12	7,347	5,604	4,537	62	81	203	364	20	46	5	110.25	141	57.88
Creston	O. E. French	1,500	8,382	9.	13	2,228	1,790	1,376	61	76	90	191	14	21	6	91.45	40	51.00
Davenport	J. B. Young	2,400	39,797	10.	13	12,429	7,384	5,696	46	77	279	396	24	50	26	106.34	169	53.18
Decorah	H. C. Johnson	1,400	3,918	9.5	12	1,120	717	544	49	76	49	91	5	9	1	75.00	22	51.14
Denison	E. W. Fellows	1,300	3,173	9.	12	1,190	834	690	58	83	63	83	7	17	2	72.50	20	54.25
Des Moines, E.	R. J. Hartung	1,600	†	9.	13	6,145	4,382	3,259	53	74	198	272	32	55	4	77.50	106	64.65
Des Moines, W.	W. O. Riddell	3,200	†	9.	13	15,016	9,757	6,603	44	68	350	818	44	90	15	130.60	259	72.60
Dubuque	F. T. Oldt	2,500	41,941	10.	13	12,936	4,366	3,391	26	78	262	313	31	15	17	105.00	124	48.75
Eagle Grove	L. G. Focht	1,200	3,122	9.	12	1,211	823	687	57	83	69	85	9	12	3	56.00	18	46.43
Estherville	J. L. Mishler	1,350	3,650	9.	12	1,164	981	703	60	72	44	72	2	7	.....	.....	24	66.25
Fairfield	S. A. Power	1,350	5,009	9.	12	1,331	1,087	782	59	72	60	110	9	20	2	60.00	20	46.00
Fort Dodge	George H. Mullin	2,000	14,369	9.	12	3,364	2,080	1,601	48	77	102	170	13	13	3	107.00	52	56.47
Fort Madison	C. W. Cruikshank	1,500	8,767	9.	12	2,721	1,270	1,088	38	80	77	107	9	21	3	83.33	28	47.14
Grant Park	T. E. McCarty	630	†	9.	12	666	507	351	58	69	13	16	1	3	.....	.....	14	40.00

Grinnell	Eugene Henely	1,500	4,684	9.	12	1,404	1,206	1,002	71	83	152	163	8	17	1	90.00	30	54.50
Independence	Edwin Dukes	1,500	3,838	9.	12	1,027	708	648	53	92	66	104	10	32	1	50.00	26	48.27
Indianola	O. E. Smith	1,350	3,396	9.	12	1,062	853	708	67	81	96	156	13	27	.....	.....	16	42.50
Iowa City	S. K. Stevenson	1,600	8,497	9.5	12.5	2,195	1,896	1,235	56	65	312	246	57	38	10	95.00	41	58.00
Iowa Falls	H. E. Blackmar	1,500	3,049	9.	12	915	754	592	65	79	63	84	11	9	1	75.00	19	50.79
Keokuk	Wm. Aldrich	1,500	14,604	9.	12	4,042	2,258	1,893	44	83	123	197	18	28	5	103.59	59	58.20
Knoxville	S. G. Richards	1,200	3,194	9.	13	795	812	643	81	80	47	85	9	10	2	65.00	18	44.45
LeMars	T. B. Hutton	1,750	5,041	9.	12	1,437	933	715	50	77	53	87	10	16	2	87.15	26	50.57
Lyons	J. R. Bowman	1,500	*	9.5	12	1,993	1,191	883	44	74	58	110	8	22	3	71.33	23	46.83
Maquoketa	Aaron Palmer	1,500	3,666	9.	12	1,002	869	746	77	88	55	69	7	11	.....	.....	23	41.85
Marion	G. E. Finch	1,500	4,112	9.	12	1,190	887	742	62	84	70	104	3	14	1	70.00	23	51.52
Marshalltown	Elmer E. Coffeen	1,900	12,045	9.	12	2,415	2,524	2,057	85	81	165	243	13	21	3	75.66	68	53.75
Mason City	W. A. Brandenburg	1,600	8,367	9.	12	2,092	1,707	1,324	63	77	107	171	13	27	4	62.50	43	48.55
Missouri Valley	J. H. Beveridge	1,600	3,380	9.	12	965	847	697	73	82	57	87	7	12	2	72.50	21	49.01
Mount Pleasant	Bruce Francis	1,400	3,576	9.	13	1,079	876	672	63	78	52	67	4	10	1	75.00	23	46.35
Muscatine	W. F. Chevalier	1,800	15,087	10.	13	4,411	2,778	2,205	50	79	114	139	3	20	3	91.96	72	53.50
Newton	E. J. H. Beard	1,500	4,398	9.	12	1,178	927	793	67	86	57	108	10	25	.....	.....	23	49.39
Oelwein	L. B. Moffett	1,500	5,632	9.	12	1,565	1,271	907	58	71	43	86	3	13	1	40.00	28	47.00
Oskaloosa	F. W. Else	1,600	10,203	9.	13	3,182	2,408	1,781	56	74	146	187	8	12	9	80.42	47	51.25
Ottumwa	A. W. Stuart	2,000	20,181	9.5	12	5,274	4,534	3,562	68	79	137	256	17	38	4	105.26	114	50.13
Oak Park	H. W. Payne	900	†	9.	12	593	470	320	.....	.....	25	39	7	6	1	55.00	13	48.54
Perry	W. B. Thornburgh	1 290	4,173	9.	12	1,104	1,079	830	77	78	72	80	9	19	1	35.00	27	46.66
Red Oak	G. S. Dick	1.800	4,907	9.	12	1,461	1,247	945	65	75	119	154	10	25	5	75.00	30	50.02
Shenandoah	H. E. Wheeler	1,350	4,242	9.	12	1,205	1,023	789	65	77	54	77	7	12	1	90.00	25	48.68
Sioux City	W. M. Stevens	2,400	40,952	9.	12	14,779	14,779	6,212	42	42	763	.....	22	41	18	99.92	187	52.59
Spencer	A. H. Avery	1,350	3,137	9.	13	855	775	618	64	78	51	68	1	8	3	71.66	19	48.68
Vinton	A. M. M. Dornon	1,400	3,487	9.	12	928	674	552	60	82	54	70	6	13	2	67.50	17	49.18
Washington	R. B. Crone	1,800	14,459	9.	12	1,363	1,036	845	62	81	79	118	9	16	2	105.55	26	51.00
Waterloo, E.	H. H. Savage	1,800	‡	9.	12	3,174	2,179	1,650	52	76	118	168	15	18	3	113.12	62	57.27
Waterloo, W.	A. T. Hukill	1,700	‡	9.	12	1,749	1,430	1,105	52	84	72	133	6	7	.....	.....	38	55.10
Waverly	W. F. Cramer	1,600	3,353	9.	12	967	622	466	48	71	40	59	10	3	1	60.00	18	46.94
Webster City	L. H. Ford	1,800	4,797	9.	12	1,247	1,076	798	64	74	67	105	11	16	1	80.00	28	50.80

* Included in Clinton; Population of Clinton, 22,756.
† Included in Des Moines; Population of Des Moines, 75,620.
‡ Included in Waterloo; Population of Waterloo, 18,671.

COMPARATIVE SHOWING FOR 1905–1906.

CITIES HAVING POPULATION OF MORE THAN 1,500 AND LESS THAN 3,000.

Cities	City Superintendent 1905-1906	Salary per annum	Population 1905	Number months school	Number of years in course	Enumeration June 1906	Enrollment June 1906	Attendance June 1906	Attendance upon enumeration	Attendance upon enrollment	Enrollment High School		Number Graduates 1906		Number of Teachers' Employed and Average Salary, not including Superintendent or Principal			
											Males	Females	Males	Females	Males	Salary per month	Females	Salary per month
Anamosa	C. E. Buckley	1,200	2,878	9.	12	926	690	537	58	78	43	88	5	15	.....	.....	15	44.48
Audubon	F. J. Mantz	1,000	1,764	9.	12	560	538	387	69	72	52	60	4	8	.....	.....	13	49.61
Avoca	M. E. Crosier	1,350	1,815	9.	12	519	414	365	70	88	39	49	1	11	.....	.....	12	49.17
Bedford	F. E. Howard	1,200	1,996	9.	12	540	543	470	87	87	37	57	4	7	1	60.00	14	57.50
Bellevue	B. S. Asquith	900	1,686	9.	11	597	268	212	36	80	10	25	2	8	.....	.....	7	46.00
Bloomfield	Wilbur York	900	2,031	9.	12	596	565	425	71	76	41	50	.....	.....	.....	.....	11	38.18
Clarion	W. H. Blakely	1,100	1,885	9.	12	544	499	409	75	82	39	72	7	12	.....	.....	11	47.47
Clear Lake	F. W. Hicks	1,100	1,636	9.	12	509	500	340	67	68	20	52	6	12	.....	.....	12	46.25
Colfax	Milo Hunt	1,200	2,553	9.	12	809	606	445	55	73	33	42	3	4	.....	.....	14	48.40
Corning	J. W. Fowler	1,200	1,943	9.	12	554	612	470	85	77	47	82	3	9	2	52.50	16	48.62
Corydon	W. L. Pugh	1,200	1,680	9.	12	470	504	387	82	77	58	70	5	11	4	56.25	8	38.12
Cresco	L. E. A. Ling	1,400	2,931	9.	12	836	585	484	58	83	34	53	3	5	.....	.....	17	47.78
DeWitt	Margaret Buchanan	910	1,508	9.	11	427	279	215	50	73	21	36	.....	9	.....	.....	7	45.00
Eldon	O. S. Fulton	810	2,316	9.	12	613	542	429	70	79	9	45	1	6	1	45.00	12	40.58
Eldora	A. J. Cavana	1,250	2,278	9.	12	651	574	453	70	77	58	73	6	5	.....	.....	13	53.40
Emmetsburg	E. C. Meredith	1,200	2,542	9.	12	741	536	404	55	75	43	57	8	12	1	60.00	14	49.65
Forest City	A. P. Heald	1,100	1,665	9.	13	538	499	392	73	78	24	42	5	11	2	52.51	12	48.68
Glenwood	L. H. Mans	1,300	2,505	9.	12	878	679	502	57	74	37	78	4	14	.....	.....	16	45.13
Guttenburg	C. F. Pye	900	1,978	10.	12	675	306	255	37	83	17	36	2	6	.....	.....	9	42.50
Hamburg	J. E. Clayton	1,200	1,787	9.	12	607	536	416	69	78	30	50	6	4	.....	.....	13	48.85
Hampton	O. W. Maxwell	1,400	2,800	9.	12	772	659	552	70	84	69	73	6	11	1	70.00	17	50.74
Harlan	O. W. Herr	1,350	2,645	9.	12	773	736	576	75	78	73	90	11	11	.....	.....	18	51.32
Hawarden	S. T. May	1,200	2,019	9.	13	622	549	512	82	93	69	68	5	4	.....	.....	15	49.65
Humboldt	C. S. Corey	1,100	1,637	9.	12	440	417	331	75	80	25	67	6	8	.....	.....	11	49.00
Ida Grove	R. S. Whitley	1,400	2,029	9.	12	703	618	523	74	85	86	85	13	12	2	65.00	16	48.52
Jefferson	F. E. Palmer	1,500	2,456	9.	13	738	684	576	78	85	74	111	12	21	1	60.00	16	50.42
Lake City	Theodore J. Saam	1,200	2,322	9.	13	623	601	451	72	75	46	95	3	6	1	55.00	15	50.00
Lamoni	Ed L. Kelly, Jr.	1,000	1,583	9.	12	457	410	335	73	82	35	35	4	5	1	50.00	9	45.00
Lansing	W. H. Ray	1,000	1,580	9.	12	516	293	234	45	80	29	53	4	3	.....	.....	7	42.14
Leon	J. M. Pierce	1,000	2,027	9.	12	513	509	388	76	76	48	53	6	7	.....	.....	9	40.68
Manchester	Amy Boggs	1,200	2,978	9.	12	811	690	593	73	86	70	68	9	6	.....	.....	18	44.55
Marengo	C. H. Carson	1,500	2,072	9.5	13	632	526	442	70	84	34	64	4	12	1	65.00	14	50.00

Monticello	John E. Foster	1,200	2,156	9.	12	627	586	462	74	79	33	42	6	11			14	52.16
Mt. Ayr	Adam Pickett	1,200	1,608	9.	13	502	483	365	73	76	47	47	6	11			12	44.17
Mount Vernon	L. T. Newton	1,000	1,664	9.	13	555	365	298	54	82	44	42	5	1			8	44.19
Mystic	Byron J. Read	810	2,056	9.	11	640	585	409	64	70	5	30	2	6	1	45.00	10	36.00
Nevada	M. S. Kephart	1,200	2,262	9.	12	726	570	457	63	80	45	75	4	12	1	90.00	16	
New Hampton	C. S. Woodfield	1,500	2,362	9.	13	769	429	313	41	73	20	30	3	9			13	45.00
Onawa	E. T. Sheppard	1,300	2,061	9.	12	900	570	440	49	77	39	59	3	11	1	60.00	13	50.65
Orange City	Sidney C. Huffman	1,000	1,545	9.	12	766	327	269	35	82	15	25	3	5	2	52.50	9	41.99
Osage	Geo. H. Sawyer	1,350	2,677	9.	12	745	626	494	66	79	60	85	8	20	3	75.00	20	46.80
Osceola	W. R. Andrews	1,000	2,717	9.	12	677	634	487	72	77	45	81	7	8	1	45.00	16	43.75
Pella	W. C. Farmer and	1,100																
	F. M. Frush	1,000	2,946	9.	12	1,090	709	536	49	76	64	41	6	8			18	42.25
Rock Rapids	W. S. Wilson	1,440	1,779	9.	13	560	507	410	73	81	39	38	3	8	1	45.00	13	52.35
Sac City	C. F. Garrett	1,350	2,120	9.	12	601	636	568	82	89	45	65	3	8			11	45.00
Seymour	J. R. Cougill	900	2,063	9.	12	641	557	424	66	76	31	55	1	7	1	65.00	10	38.00
Sheldon	O. M. Elliott	1,500	2,564	9.	12	916	765	623	68	81	44	72	5	9	2	52.50	19	49.01
Sigourney	J. H. Morgan	1,100	7,964	9.	12	618	508	400	66	80	64	72	5	12	1	70.00	14	
Storm Lake	A. C. Fuller	1,215	2,339	9.	12	725	654	586	81	90	55	78	13	19	1	60.00	17	48.46
Stuart	Clarence McCracken	1,100	2,046	9.	12	568	505	385	68	76	36	53	6	3	1	67.50	14	47.00
Tama	C. E. Fleming	1,300	2,412	9.	13	700	527	442	63	81	40	45	5	9	1	75.00	13	49.90
Tipton	C. R. Aurner	1,350	2,125	9.	12	677	546	448	66	82	61	66	8	7			15	54.00
Toledo	J. B. Young	1,300	1,824	9.	12	489	433	340	70	79	35	60	5	9	1	65.00	13	50.77
Valley Junction	W. O. Reed	1,000	2,009	9.	12	827	667	519	63	74	25	59	4	3			19	46.00
Villisca	E. B. Wickersham	1,250	2,180	9.	12	584	607	518	89	85	62	80	7	11	3	87.38	14	42.00
Waukon	John H. Bowers	1,200	2,036	9.5	12	612	366	322	53	88	20	44	4	7			11	44.00
West Liberty	E. F. Schall	1,400	1,623	9.	13	473	462	364	77	79	50	65	9	7			14	49.32
West Union	J. C. Sanders	1,200	1,883	9.	12	571	489	390	68	80	64	82	7	13	1	50.00	11	37.60
What Cheer	J. E. Witmer	1,000	2,531	9.	12	488	482	423	87	88	11	43		6			13	44.52
Winterset	L. D. Salisbury	1,300	2,956	9.	12	779	759	593	76	78	66	71	8	3	2	60.00	19	44.47
	M. A. Reed	1,400	1,507	9.	12	376	567	370										
Woodbine	H. A. Kinney	1,400																

GRADED SCHOOLS.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal			
							Total	High school		Males	Salary per month	Females	Salary per month
Abingdon		Paul Mowery	$ 400.00	8	8	92	84					1	$ 3
Ackley	1481	W. H. Lancelot	1,200.00	9	13	461	336	43	6	1	$ 60.00	9	[illegible]
Adair	961	Will J. Cattell	900.00	9	13	270	284	54	10			8	[illegible]
Adel	1338	J. W. Graham	1,200.00	9	12	433	407	64	11			11	[illegible]
Afton	1058	George D. Eaton	900.00	9	12	347	311	68	9			8	[illegible]
Agency	390	C. F. Goltery	700.00	8.5	12	196	185	46	12			6	[illegible]
Ainsworth	421	R. S. Dix	637.50	8.5	11	164	148	35	3			3	[illegible]
Akron	1125	O. J. Smith	720.00	9	11	429	328	48	8	1	45.00	6	[illegible]
Albert City	202	F. L. Olson	485.00	9	8.5	64	48	25				1	[illegible]
Albion	424	F. H. Figert	720.00	9	12	201	214	45	3			6	[illegible]
Alden	775	Macy Campbell	720.00	9	12	356	220	57	10			6	[illegible]
Alexander		Edith B. Anderson	450.00	9	8	107	72	39				1	[illegible]
Allerton	903	J. F. Holiday	996.00	9	13	282	341	142	16	1	60.00	7	[illegible]
Allison	503	J. P. Street	585.00	9	12	161	143	22	2			4	[illegible]
Alta	961	L. D. Curtis	900.00	9	12	277	186	68	15			6	[illegible]
Alton	1048	F. E. Fuller	720.00	9	12	432	172	13	4			6	[illegible]
Altoona	502	W. H. Reed	675.00	9	10	134	142	7				3	[illegible]
Alvord	274	Lillie Laughlin	540.00	9	9	121	105	20	2			3	[illegible]
Andrew	390	George Delaney	585.00	9	10	87	94	25	15			3	[illegible]
Angus		H. S. Crowder	450.00	9	8	140	84	38				1	[illegible]
Anita	975	H. W. Chehock	900.00	9	12	392	300	54	8			5	[illegible]
Ankeny	306	W. K. Wood	475.00	9	10	112	117	44				3	[illegible]
Anthon	606	Paul J. Scarboro	810.00	9		220	220	33	5	1	90.00	4	[illegible]
Aplington	441	A. C. Voelker	810.00	9	11	188	132	22	4			3	[illegible]
Arcadia	462	Ernest Walker	675.00	9	11	210	66	13	2			3	[illegible]
Arlington	837	G. L. Rawson	810.00	9	12	287	246	40				6	[illegible]
Armstrong	706	O. E. Dixon	875.00	9	11	360	241	49	13			6	[illegible]
Arnold's Park	229	H. W. Herrick	560.00	8	11	84	72	35				1	[illegible]
Ashton	526	J. L. Shearer	675.00	9	11	246	52	9	3			3	[illegible]
Aspinwall		Frances De Witt	360.00	9	9	53	47	22				1	[illegible]
Atkins		Geo. W. Fellows	477.00	8.5	10		96	30	9			3	[illegible]
Auburn	814	Wm. Wendt	495.00	9	11	141	137	26	1			3	[illegible]
Aurelia	684	Chas. D. Curtis	720.00	9	11	221	162	38	8			3	[illegible]
Aurora	616	Lucie B. Francis	450.00	9	10	104	104	34	8			3	[illegible]
Avery		Anna M. Mahon	480.00	8	8	154	125					3	[illegible]
Ayrshire	356	Della Gregg	450.00	9	10	130	108	39	1			3	[illegible]
Badger	242	Susanna Evenson	266.00	7	8		61		1			1	[illegible]
Bagley	338	E. E. Franklin	630.00	9	11	135	106	38	8			3	[illegible]
Baldwin	281	D. S. Welch	720.00	9	10	123	117	18	3			3	[illegible]
Bancroft	861	Sid J. Bachus	900.00	9	12	387	146	27				3	[illegible]
Barnes City	273	F. W. Cover	585.00	9	12	124	108	28				3	[illegible]
Batavia	528	Anna Rowland	480.00	8	11	144	180	44	9			3	[illegible]
Battle Creek	540	W. B. Munson	720.00	9	12	195	181	39	7	1	50.00	4	[illegible]
Baxter	520	H. A. Crawford	607.50	9	11	160	149	30	5			3	[illegible]
Bayard	458	I. M. Boggs	720.00	9	12	163	135	44	24	1	45.00	3	[illegible]
Beacon	675	J. P. McMurray	630.00	9	10	286	226	20	9			4	[illegible]
Beaconfield	176	W. E. Butcher	360.00	8	8	60	76	34				1	[illegible]
Beaman	227	F. E. Stahl	540.00	9	10	66	90	15	5			3	[illegible]
Belknap		C. G. Vorhis	$ 270.00	6	9	85	64		4			1	[illegible]
Belmond	1208	Frank C. Popham	1,200.00	9	12	321	280	35	3			10	[illegible]
Bennett	256	Wm. W. Graham	540.00	9	8	85	70					1	[illegible]
Bentonsport	201	R. M. Story	455.00	7	8	68	57					1	[illegible]
Birmingham	551	F. S. Hill	640.00	8	12	151	195	28	4	1	$ 40.00	4	[illegible]
Blairsburg	195	W. W. Miller	585.00	9	10	104	88	16	4			2	[illegible]
Blairstown	504	R. A. Palmer	765.00	9	12	193	179	53	7			4	[illegible]
lencoe	266	L. Amylie	540.00	9	9	147	121	26	9			4	[illegible]

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year
							Total	High school	
Blockton	268	Silas Johnson	765.00	9	12	209			
Blanchard	456	Athea Montg'm'ry	585.00	9	11	131	140	38	
Bode	436	A. M. Russell	540.00	9	10	190	58	15	
Bonaparte	968	J. H. Voss	810.00	9	12	208	181	48	
Bondurant	287	Harry N. Barnes	540.00	9	10	92	96	14	
Boyden	312	H. P. Mowrer	495.00	9	11	140	115	26	
Braddyville	308	A. J. Quigg	540.00	9	10	97	110	23	
Brandon	196	E. G. Lockhardt	382.50	8.5	10	78	60	4	
Brazil		Lelah Newman	315.00	9	8		181		
Breda		O. C. Alexander	585.00	9	8	153	22		
Bridgewater		C. E. Geesman	540.00	9	10	134	127	22	
Brighton	889	J. S. Goldthwaite	675.00	9	12	295	295	42	
Bristow	348	W. W. Crawford	540.00	9	11	119	108	24	
Britt	1410	B. W. Hoadley	1,200.00	9	13	424	344	62	1
Brooklyn	1207	T. M. Clevenger	1,000.00	9	12	478	313	82	1
Brooks		W. L. Stephens	400.00	8	10	85	70	7	
Buchanan		Earnest D. Hall	391.50	9	9	122			
Buckeye	122	L. P. Manning	504.00	9	9	46	38	3	
Buffalo	397	A. K. Claypool	540.00	9	8	184	179		1
Buffalo Center	701	Ray C. Golly	720.00	9	12	379	319	40	1
Burr Oak		H. O. DeGraff	360.00	8	7	83	66	31	
Burt	529	M. E. Lumbar	720.00	9	11	151	136	24	
Bussey		J. W. Meyer	585.00	9	9	230	200		
Buxton		M. J. Gilliam	600.00	8	10		630	7	
Calamus	272	H. G. Games	540.00	9	10	90	70	7	
Caledonia		Cecelia Putnam	405.00	9	10	66	36	1	
Callender	360	W. L. Hamilton	450.00	8	9	121	75	27	
Calmar	969	Gertrude Kaye	807.50	9.5	11	324	197	32	
Camanche	664	L. Ella Lukens	495.00	9	9	173	138	11	8
Cambridge	845	H. W. Dana	720.00	9	12	311	254	28	6
Cantril	416	Paul E. Wright	520.00	8	12	77	112	36	1
Carbon	352	Lula Morley	400.00	8	10	194	157	36	
Carlisle	537	W. M. McGee	585.00	9	11	263	174	47	12
Carson	577	John S. Coye	720.00	9	11	220	198	25	8
Cascade	1314	C. L. Newcum	450.00	9	10	138		4	1
Casey	603	J. O. Huntley	765.00	9	12	224	170	39	
Castalia	252	Bessie Allen	360.00	9	8	71	66		
Castana	407	W. E. Atkinson	1,000.00	9	12	171	186	64	
Center Junction	214	Frank W. Jones	585.00	9	10	89	89	12	
Center Point	823	Leo H. Paulger	633.00	9	12	240	184	43	6
Central City	607	W. M. Taylor	765.00	9	12	183	235	67	5
Chapin		H. J. Henderson	540.00	9	9	79	76	5	
Charlotte	359	Louis Greenberg	650.00	10	9	153	110	2	2
Charter Oak	785	W. S. Mitchell	1,000.00	9.5	12	296	259	43	9
Chelsea	598	H. M. Tiffany	585.00	9	12	145	133	26	5
Chester	287	Irving Sanford	495.00	9	9	108	94		
Chesterfield		Eva Riat	495.00	9	8	160	142		
Churdan	568	J. F. Bradshaw	675.00	9	11	77	195	49	7
Cincinnati	1282	P. B. Woods	680.00	8.5	12	404	368	81	10
Clarence	692	M. R. Fayram	850.00	9	12	154	143	45	3
Clare	351	Elizab'th Dowling	450.00	8	8	134	56		
Clarksville	957	E. A. Reynolds	720.00	9	12	237	230	45	7
Clayton	149	W. S. Sharp	405.00	9	9	48	48	25	
Clearfield	697	E. C. Heaton	720.00	9	12	219	235	69	6
Cleghorn	164	Earle S. Smith	603.00	9	9	78	73	7	7
Clemons	184	Vlasta S. Brhel	400.00	8	8	55			
Clermont	505	F. E. Heckel	675.00	9	12	252	63	25	9
Coggon	506	W. L. Gater	540.00	9	10	187	173	29	11
Coin	546	E. A. Woodrow	630.00	9	11	213	89	57	18
Colesburg	286	Clarke Satterlee	540.00	9	9	92	81	28	1
College Springs	540	M. L. Whittaker	600.00	9	9	209	144	13	8
Colo	502	M. C. Morrison	630.00	9	12	155	115	23	6
Columbus City	423	Homer H. Winder	480.00	8	12	155	100	23	2
Columbus Jct	1127	M. C. Crouch	1,100.00	9	12	344	328	102	14
Conrad	530	A. M. Gray	810.00	9	12	185	203	50	6
Conway	353	W. W. Palmer	510.00	8.5	11	108		36	
Coon Rapids	1087	C. F. Schell	1,000.00	9	12	358	364	52	14

GRADED SCHOOLS—Continued.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal				
							Total	High school		Males	Salary per month	Females	Salary per month
Correctionville	956	C. B. Merricle	900.00	9		496	496	54	9	1	95.00	9	48.00
Corwith	528	J. R. Bagge	900.00	9	12	173	204	41	5			5	47.00
Crawfordsville	336	George Weber	630.00	9	12	142	159	24		1	50.00	2	40.00
Cromwell	238	Alfred Peterson	540.00	9	9	111	100					1	40.00
Crystal Lake	202	Leslie E. Bowker	360.00	9	8	71	83					1	35.00
Cumberland	667	B. J. Still	765.00	9	11	251	197	31	8			4	46.25
Curlew	171	Chas. Seagren	517.50	9	8	76	58					1	40.00
Cushing	235	Nettie Wells	550.00	9		100	100	25	3	1	50.00	2	48.12
Dakota City	357	E. B. Bravender	630.00	9	10	147	119	31	7			2	40.00
Dallas Center	741	W. H. Gemmill	1,250.00	9	12	295	263	71	16			6	44.17
Davis City	558	J. W. Long	520.00	8	11	225	209	54	9	1	40.00	4	37.00
Danbury	553	H. S. Stein	850.00	9		470	470	36		1	90.00	8	47.50
Danville	553	J. L. Packer	600.00	8	10	57	61	12	2			1	45.00
Dawson		Ruth Hall	360.00	9	10	139	100	19				2	35.00
Dayton	742	C. E. Kroeson	630.00	9	12	268	244	46	10			5	45.57
Decatur City	328	J. M. Howell	640.00	9	10	146	131	40				2	35.30
Dedham	376	Josephine I. Bruce	540.00	9	11	164	130	21	4			3	42.50
Deep River	448	M. F. Morgan	810.00	9	11	195	183	31	9			3	40.00
Defiance	332	James Seymour	630.00	9	10	133	140	28	13			3	45.00
Delaware		Daisy Le Master	450.00	9	9	112	98						
Delhi		J. C. McGee	675.00	9	9	150	135	17				2	36.50
Delmar	524	W. E. Rorabaugh	675.00	9	10	221	154	20				3	40.00
Delta	675	Clyde Workman	630.00	9	13	265	244	38	4			6	36.66
Derby	334	F. H. Riggle	450.00	9	9	124	85	13	2			1	35.00
Denver	163	Lillian Clark	360.00	9	8	119	77						
Des Moines Val.		Mrs. Mae Goldizen	380.00	8	8	126	109					2	35.00
De Soto	348	B. M. Cobb	675.00	9	12	140	147	30	8			1	40.00
Dewey		G. H. Getty	420.00	8	10	59	56	24				1	40.00
Dexter	800	D. P. Repass	909.24	9	12	229	227	51	6			7	45.79
Dickens	469	C. C. Corrington	540.00	9	9	101	83	10				3	40.00
Diagonal		L. M. Burgess	840.00	9	11	175	171	13	2			4	42.50
Dike	229	Harry Moore	450.00	9	8	99	80					1	45.00
Dixon		A. Hageboeck, Jr	480.00	9	8	105	80		4			1	43.33
Dolliver	120	Ella M. Thompson	540.00	9	10	40	68	13	7			2	35.00
Doon	562	Fred A. Beyl	765.00	9	12	191	169	38	4			4	50.00
Dow City	541	H. D. Kies	810.00	9	12	230	231	68	17			5	51.00
Downey		W. E. Huff	420.00	7	10		62	28				2	42.50
Dows	904	C. H. Gilbert	810.00	9	12	231	318	76	10			7	43.43
Drakeville	220	M. F. Penrod	315.00	7	9	97	75					1	40.00
Dumont	562	Alice Swope	675.00	9	10	200	162	18	4			4	46.25
Duncombe	427	I. C. Lovejoy	540.00	9	11	144	120	29	4			3	40.00
Dunlap	1325	George Galloway	1,150.00	9	12	502	470	65	9			13	48.00
Durant	609	E. A. Cramer	675.00	9	11	201	153	41				3	35.00
Dyersville	1446	W. L. Evans	700.00	10	11	644		5	2	1	70.00	2	42.50
Dysart	889	I. J. McGinity	810.00	9	12	263	90	20				2	37.50
Earlham	826	W. H. Monroe	1,194.00	9	12	202	339	161	32	2	60.00	4	46.25
Early	559	F. L. Kolb	765.00	9	12	200	168	37				5	45.00
Earlville	571	Guy Ribble	630.00	9	11	168	190	41	10			3	40.00
East Peru	289	H. C. Husted	360.00	9	11	100	96	5				2	35.00
Edgewood	538	Thos. Roberts	585.00	9	12	82	202	47	7	1	35.00	4	35.00
Elberon	363	Louisa Rohde	450.00	9	9	107	90	20				2	37.50
Elgin	609	J. H. Williams	675.00	9	12	204	164	30				3	38.33
Elk Horn		Magnus Peterson	450.00	9	10	131	100	20	2			2	40.00
Elkport	224	T. R. Johnson	630.00	9	11	149	107	37	11			2	37.50
Elliott	522	R. F. Wescoat	600.00	9	11	188	188	50	11	1	80.00	5	42.00
Ellston	262	T. D. Kirkpatrick	540.00	9	11	110	118	20	4			3	44.67
Ellsworth	418	O. S. von Krog	720.00	9	10	172	131	20	7	1	45.00	1	
Elma	944	A. R. McCook	675.00	9	10	292	231	28				6	40.83
Elwood		Alice French	450.00	9	9	56	65		2			1	40.00
Emerson	538	J. D. Reed	720.00	9	12	191	175	40	9			5	42.00
Elkader	1255	Robert Rienow	1,500.00	9	12	391	273	84	12	1	70.00	6	51.76
Epworth	571	Anna Jackson	450.00	9	12	152		3				4	38.75
Essex	779	M. H. White	675.00	9	11	252	225	35	8			5	44.00
Everly	400	F. B. Steece	630.00	9	11	141	111	23	10			3	40.00
Eddyville	1127	J. A. Yeager	810.00	9	12	259	207	47	11			6	43.33
Exira	829	F. A. Nims	900.00	9	12	305	231	24					
Exline	492	Otis Hughes	420.00	7	8	178	163					3	30.83

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal			
							Total	High school		Males	Salary per month	Females	Salary per month
Fairbank	628	A. R. McQueen	585.00	9	12	179	113	26	4			3	41.67
Fairfax		Alta M. Dice	450.00	9	10		76	25	9			2	40.00
Farley	509	Mary Rourke	600.00	9	9	235		18	3			4	43.25
Farmersburg	195	A. F. Rogers	510.00	8	9	104							
Farmington	1342	A. S. Owen	880.00	8	12	335	362	79	18			7	38.93
Farnhamville	330	O. E. Hibbs	585.00	9	10	112	110	11				2	40.00
Farragut	541	C. P. Beale	900.00	9	12	188	190	40				5	42.00
Fayette	1108	J. E. Moore	1,080.00	9	12	281	238	64	10	1	45.00	7	44.17
Fenton	179	M'g'ret Dorweiler	450.00	9	10	73	77					1	45.00
Ferguson		Ida Reimer	336.00	8		96	70					1	37.00
Fertile		Laur'nce Severson	348.00	8	10	94	77	22	2	1	45.00	1	40.00
Floris		A. B. Nerry	400.00	8	9	102	75					1	35.00
Floyd	331	E. A. Sheldon	675.00	9	11	98	94	35				2	35.00
Fonda	1009	W. W. Bell	855.00	9	12	277	297	80	12			7	45.43
Fontanelle	847	Frank Lindeman	810.00	9	12	292	206	51	7			6	42.50
Ft. Atkinson	288	W. A. Daskam	495.00	9	8	182	46					1	35.00
Foster		John H. Hickman	480.00	8	8	157	110		4			1	45.00
Frankville		B Post	260.00	8	8	70	46			1	36.00		
Fraser	1248	J. R. Curry	585.00	9	10	352	258	35				5	37.50
Fredericksburg	480	Bess Rowe	540.00	9	10	215	105	22	5			3	40.00
Fremont	526	Chas. Young	600.00	8	10	160	123	28	2			4	37.50
Frederika	171	Bertha Johnson	300.00	9	8	87	78					1	33.33
Galt	150	H. E. Bowman	540.00	9	8	79	67					1	40.00
Galva	399	F. L. Renshaw	810.00	9	12	191	190	40	5			6	47.50
Garden Grove	630	A. L. Lyons	810.00	9	12	207	210	53	3			6	42.50
Garden Hill		J. A. Beard	675.00	9	9	318	217	7				6	43.71
Garnavillo		W. E. Lockridge	630.00	9	10	124	95	26					
Garner	1200	W. J. Jerome	1,000.00	9	12	428	354	82	15	1	50.00	9	43.83
Garrison	504	E. R. Hutchinson	720.00	9	12	188	155	34		1	52.50	2	40.00
Geneva	190	R. M. Roberts	495.00	9	10	73	64	17	5			1	40.00
George	463	E. F. Gilman	630.00	9	11	153	145	21	4	1	50.00	2	50.00
Germania	381	F. T. Hansen	540.00	9	10	129	160	44				3	42.50
Gibson		C. W. Moore	480.00	8	10	78	78	10	5			2	37.50
Gifford	90	Carrie Fouts	335.00	8	8	74	63					1	35.00
Gilman	504	D. A. Tisdale	675.00	9	11	169	169	30	9			4	47.50
Gilmore City	679	L. A. Wilson	675.00	9	11	140	261	68	11			5	41.00
Garwin	440	E. M. Wilcox	630.00	9	12	139	92	31	8			3	40.00
Gladbrook	882	H. B. Shoemaker & A. C. Morrison	810.00	9	12	345	277	66	11	1	50.00	5	44.62
Glidden	818	J. W. Alchley	900.00	9	12	274	315	79	12			7	49.00
Goldfield	576	O. H. Benson	810.00	9	12	252	289	70	14			6	47.08
Goddell	245	Carl Williams	540.00	9	10	104	98	34				2	40.00
Gowrie	787	C. E. Cavett	720.00	9	12	225	224	43	13			5	41.20
Graettinger	472	F. H. Dawson	495.00	9	10	189	161	21	4			3	40.00
Grafton	161	Mary Curray	387.00	9	8	117	78					1	40.00
Grundy Center	1378	C. L Love	1,200.00	9	13	412	400	122	5	1	60.00	11	42.11
Grand Mound	405	M. M. Ries	585.00	9	9	145	117					2	32.50
Grand Junction	1058	T. R. Amlie	900.00	9	12	370	298	56	4			6	48.75
Granger	150	Walton Kinzer	480.00	9	10	118	132	30				2	40.00
Grand River	334	H. L. Cosmer	560.00	8	10	124	140	35		1	35.00	2	35.00
Grant		C. M. Neveln	585.00	9	10		93	28	8			2	40.00
Grant City	195	Mary Hutchinson	360.00	9	8	84	73	56				2	40.00
Granville	386	R. M. Lampman	650.00	10	10	160	41	4	4			1	40.00
Gravity	559	Paul Dale	540.00	9	10	149		10	2			4	40.00
Gray	191	A. J. Albin	540.00	9	11	51	65	25	4			2	40.00
Greeley (Buchanan Co.)		Anna Moloney	405.00	9	12	180	118	32	6			3	40.00
Greeley (Delaware Co.)	416	Hugh Curran	585.00	9	11	124	118	17	2			3	40.00
Greene	1224	Benj. Boardman	950.00	9	12	301	332	84	9			8	47.50
Greenfield	1445	P. P. Sullivan	1,150.00	9	12	401	398	89	8	2	40.00	9	45.50
Grimes	355	H. P. Bestor	520.00	8	11	189	166	28	1			3	41.67
Griswold	992	G. U. Gordon	900.00	9	13	251	260	52	6			6	47.08
Guthrie Center	1421	C. V. Williams	1,000.00	9	12	410	390	54	11	1	70.00	9	45.00
Guernsey	124	R. H. Griffith	440.00	8	10	65	67	30				1	40.00
Hartwick	120	J. M. Ireland	810.00	9	11	52	67	27	3			1	35.00
Horton	100	I. E. Smith	360.00	9	8	52	43					1	35.00

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal				
							Total	High school		Males	Salary per month	Females	Salary per month
Hamilton	542	S. B. Wolfe	440.00	8	10	254	234					3	40.00
Hancock	283	Kate Renshaw	540.00	9	9	102	77	14				2	45.00
Hanlonton	158	Nellie Stephens	360.00	8	9	47	45	6				1	45.00
Hardy	174	Inez Overholt	450.00	9	10	76	50	9	2			1	40.00
Harris	235	Siphorus Gates	540.00	9	10		72	3				1	50.00
Hartford		C. E. Shepherd	277.50	7.5	9	92	73					1	32.00
Hartley	1015	Willis J. Bell	1,000.00	9	12	334	317	60	8			10	47.75
Hastings	417	A. E. Tipple	630.00	9	11	110	123	18	5	1	45.00	2	42.50
Havelock	314	Thos. Dunn	675.00	9	12	122	108	23				3	46.66
Hawkeye	535	E. C. Preston	675.00	9	12	224	141	42	8			3	36.67
Hayesville		Elizabeth Thorn	360.00	8	10	66	77					1	40.00
Hayfield		Lillian Lachore	360.00	9	8	83	71					1	40.00
Hedrick	1009	H. F. Young	675.00	9	12	340	279		6	1	50.00	6	34.16
Henderson	266	R. E. Davenport	630.00	9	11	88	89	26	5			3	36.66
Hesper		Hugo C. Moeller	540.00	9	10	96	96		4			2	40.00
Hillsboro		J. W. Roberts	480.00	8	9	82	94	13				2	35.00
Hillsdale	226	R. D. Nelson	450.00	9	10	109	81	22	1			1	50.00
Hiteman		L. W. Fike	810.00	9	12	620	464	49				7	36.43
Hocking		N. F. Castle	477.00	9	8	442	292					3	30.33
Holland	159	R. C. Holck	360.00	9	8	107	54					1	35.00
Holstein	906	R. A. Griffin	1,100.00	9	12	325	272	46	7	1	50.00	8	44.44
Hopeville	136	Cora E. Welch	272.00	7.5	8	69	51					1	36.25
Hopkinton	816	E. F. Bean	675.00	9	11	247	203	33	4			4	40.50
Hornick	263	W. H. Shipley	540.00	9		125	125	28	4	1	90.00	4	47.50
Horton		I. E. Smith	360.00	9	8	52	43					1	35.00
Hospers	596	Wm. H. Branch	600.00	10	8	215	137	46	6			2	44.25
Hubbard	594	George A. Glenny	774.00	9	13	228	191	32	4			6	45.00
Hudson	352	Louise Lamb	540.00	9	9	107	72	16				2	40.00
Hull	728	S. T. Neveln	900.00	9	12	309	246	46	11			6	50.00
Humeston	888	Inez F. Kelso	945.00	9	12	303	282	55	8	1	40.00	5	45.00
Imogene	280	O. K. Busby	495.00	9	8	95	88					1	42.50
Inwood	613	B. L. Bankart	765.00	9	12	191	173	49	3			5	46.00
Ionia	318	R. Curl	540.00	9	12	145	125	36	7			3	45.00
Ireton	599	Roy F. Hannum	675.00	9	11	207	162	27	7			6	50.00
Irwin	315	Carl Musseldin	585.00	9	10		115	28	8			3	45.00
Jamaica	413	E. C. Kinney	540.00	9	10	140	123	31				3	45.00
Janesville	299	V. G. Behrens	540.00	9	9	76	75					1	40.00
Jerome		H. W. Bollman	350.00	7	8	150	105					2	33.75
Jesup	660	C. L. Shavers	720.00	9	11	182	143	23	13			4	41.25
Jewell	953	A. R. Gardiner	720.00	9	12	275	247	48	5	1	20.00	5	44.50
Jolley	235	J. M. Dunkerton	540.00	9	11	104	89	24	1			2	40.00
Kalona	516	E. Ackerman	630.00	9	12	181	155	26	5			4	42.26
Kamrar	269	Charlotte Green	405.00	9	9	137	115	25				2	35.00
Kanawha	290	Geo. H. Mount	675.00	9	11	125	91	13		1	50.00	2	45.00
Kellerton	592	H. H. Linton	635.00	9	12	162	182	61	6			5	40.00
Kellogg	592	F. M. Phillips	675.00	9	12	175	144	31	6	1	40.00	3	38.67
Kent	161	Jas. S. Francis	540.00	9	11		85	15	6			2	40.00
Kensett	437	A. L. Burgoon	467.50	8.5	10	162	121	17	2			2	30.00
Kenwood Park	315	Marie Thanner	585.00	9	10	223	144	7				14	41.25
Keota	1024	Charles Yeager	900.00	9	12	260	267	65	7			7	42.85
Keswick		Fred Deming	600.00	8	11	137						4	40.00
Keystone	356	Harry P. Smith	750.00	10	10	143	114	46	4			2	47.50
Knierim	199	Iva R. Craigmile	450.00	9	10	82	89	31				2	40.00
Kingsley	857	A. L. Halstead	745.00	9	12	298	278	52	4			6	46.04
Kinross	168	W. J. Wagner	540.00	9	10	66	72	11	1			1	40.00
Kirkman	212	Rolland Meyers	585.00	9	10	93	111	14	4			2	40.00
Kirkville	321	C. H. Thomas	520.00	8	10	142	121	24				3	35.00
Klemme	292	G. G. Washburn	585.00	9	9	119	97	2				2	41.00
Knowlton	276	F. S. Willey	480.00	8	10	101	108	23	5			2	40.00
Kossuth		Ella M. Parker	400.00	8	10	63	46	19				1	35.00
Keosauqua	1141	David Williams	1,000.00	8	12	307	352	68	12			7	41.07
Lacona	550	E. Tinkle	610.00	9	11	163	183	63	8			3	40.00
Ladora	214	M. S. Mason	630.00	9	11	101	107	33	5			3	40.00
Lake Mills	1348	W. W. Overmeyer	1,000.00	9	13	481	406	63	16			11	42.53
Lake Park	614	C. F. Kuehne	765.00	9	12		215	37	3			6	42.10
Lake View	585	J. R. Slacke	765.00	9	11	183	171	49	8			5	38.75
Lamont	588	P. C. Arildson	675.00	9	12	218	153	62	10			5	37.00

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent of Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	E
La Motte	291	Olga Hartig	450.00	9	10	142	1
Lancaster		Geo. H. Schwenke	360.00	8	8	50	
Lanesboro	172	T. J. Ryan	315.00	8	8	77	
La Porte City	1347	L. H. Minkel	1,000.00	9	11	403	2
Larchwood	429	H. B. Hitzler	765.00	9	12	161	1
Larrabee	147	Jessie B. Manifold	540.00	9	9	71	
Latimer	369	R. E. Newcomb	495.00	9	11	152	1
Laurens	783	W. H. Reever	900.00	9	12	203	2
Lawler	687	D. Costigan	720.00	9.5	11	297	1
Le Claire	772	A. I. Nauman	900.00	9	12	167	1
Ledyard	227	A. B. Deahofe	540.00	9	10	44	
Le Grand	342	C. B. Adair	540.00	9	11	92	
Lehigh	937	E. E. Cavanaugh	630.00	9	11	424	2
Leland	201	Joseph Bosman	360.00	8	10	117	1
Lenox	1046	E. E. Kuhn	900.00	9	12	372	2
Leroy	196	C. O. Mitchell	320.00	8	9	76	
Lester	262	C. B. Hightower	540.00	9	10	93	
Lettsville		J. H. Dutton	720.00	9	11	130	1
Lewis	646	Richard A. Smith	675.00	9	12	232	2
Liberty Center		W. B. Barger	320.00	8	9	40	
Libertyville		Edward Ward	400.00	8	9	96	
Lime Springs	469	F. A. Welch	720.00	9	12	203	2
Linden	329	T. M. Prall	585.00	9	12	84	1
Lineville	813	O. H. Hollen	810.00	9	11	246	21
Linn Grove		John Butler	600.00	9	11	153	14
Lisbon	948	P. W. Peterson	1,050.00	9	13	254	2
Liscomb	366	M. M. McFee	630.00	9	11	133	12
Little Rock	382	A. J. Donald	675.00	9	11	145	1
Little Sioux	427	E. D. Leonard	585.00	9	12	144	14
Livermore	589	J. A. Eckenrod	675.00	9	12	218	18
Logan	1379	Chas. E. Blodgett	1,200.00	9	12	425	46
Lohrville	628	W. L. McDiarmid				187	
Lone Rock		Ella C. Hartshorn	540.00	9	11	85	9
Lone Tree	627	Amos Huffman	720.00	9	11	189	17
Lorimor	722	J. F. Groves	720.00	9	12	208	17
Lost Nation	507	G. E. Farley	855.00	9	10	178	16
Lovilia	473	N. J. Hibbs	600.00	8	10	210	21
Lowden	612	B. S. Longerbeam	675.00	9	10	239	16
Low Moor	285	E. K. Graesle	540.00	9	8	92	7
Lucas	1198	J. W. Miller	765.00	9	11	454	31
Lu Verne	552	Ward Hanna	720.00	9	11	149	16
Lynnville	463	A. T. Gifford	675.00	9	11		15
Macedonia	355	H. L. Caillet	720.00	9	11	95	13
Macksburg	223	H. D. Smith	600.00	8	10	235	8
Madrid	1073	C. T. Reed	675.00	9	11	300	25
Magnolia	221	F. F. Stover	540.00	9	10	131	11
Malcom	427	C. E. Shutt	720.00	9	12	137	12
Maloy	146	Ellen V. Walsh	320.00	8	9	35	3
Malvern	1266	O. P. Stewart	1,000.00	9	12	411	319
Manilla	795	J. C. Richter	900.00	9	12	387	30
Manly	327	H. E. Dunn	495.00	9	10	123	116
Manning	1382	C. J. Johnson	1,100.00	9	12	409	42
Manson	1305	G. W. Young	1,100.00	9	11	437	410
Mapleton	1184	G. L. Weaver	1,000.00	9	12	327	32
Marble Rock	532	L. E. Eickelberg	765.00	9	11		186
Marathon	526	E. J. Feuling	1,000.00	9	12	394	326
Marcus	832	R. A. Fenton	765.00	9	12	256	18
Marne	375	W. L. Rankin	540.00	9	11	112	117
Martinsburg	282	W. H. Tasold	480.00	8	10	104	
Marysville	363	Conner Brennan	550.00	7	8	176	136
Massena	466	Duane G. Hunt	675.00	9	11	160	136
Maurice	254	A. Van Wechel	450.00	9	11		65
Maxwell	881	C. W. Kirk	720.00	9	12	287	261
Maynard	470	C. E. Servoss	540.00	9	11	180	145
McGregor	1431	Beniah Dimmitt	1,000.00	9.5	12	434	367
McIntire	539	J. O. Ralph	540.00	9	12	155	163
Mechanicsville	754	Geo. F. Failor	900.00	9	11	201	228

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1906	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal			
							Total	High school		Males	Salary per month	Females	Salary per month
Mediapolis	852	J. C. McGlade	810.00	9	12	270	248	64	8			6	49.50
Melbourne	365	W. G. Brown	630.00	9	11	136	113	17	2			3	41.70
Melrose	482	W. J. Van Dyke	520.00	8	9	228	165	5				3	31.66
Menlo	395	Jas. Lowry	720.00	9	11	145	133	23	4			3	45.00
Meriden	256	W. O. Dailey	675.00	9	10	106	122	18	3			2	45.00
Merrill	438	A. E. Veline	630.00	9	10	184	132	18	1			3	40.00
Meservey	234	Chas. R. Yeager	450.00	9	10	85	97	8				2	45.00
Miles	369	Frank Wells	720.00	9	10	115	118	34	10			3	40.00
Milford	565	F. T. Tompkins	810.00	9	11	214	126	60	13			4	43.75
Millersburg		C. A. Osborne	480.00	8	9	53	78	23	7	1	40.00	1	37.50
Milo	567	A. N. Smith	675.00	9	12	207	199	84	8			5	41.50
Milton	1107	Frank Jarvis	900.00	8	13		259	97	13			7	39.35
Minburn	386	Pearl Sager	675.00	9	11	172	152	25	4			4	39.37
Minden	405	L. B. Pruitt	675.00	9	9	191	130	17				4	46.33
Mitchell	258	Walter Rogers	630.00	9	11	131	162	36				3	35.00
Mitchellville	755	Ernest Coad	765.00	9	12	228	223	72	5			5	41.00
Modale	458	Sue T. Faith	540.00	9	9	151	143					2	45.00
Mondamin	398	G. E. Misseldine	675.00	9	10	129	133	28	3			3	50.00
Monmouth	291	E. R. Stoddard	585.00	9	10	96	128	45	12			3	35.11
Monona	800	R. H. Sylvester	900.00	9	12	208	217	43	4			5	50.00
Monroe	886	C. F. Eakins	810.00	9	11	218	185	51	11			6	45.00
Montezuma	1284	C. E. Douglas	1,300.00	9	12	474	283	96	13	3	60.00	8	45.50
Montour	444	Julius H. Rohde	700.00	9	12	119	110	38	10			3	44.83
Moorhead	254	Ernest Iler	720.00	9	11	230	226	35				4	40.00
Moravia	694	T. B. Marksbury	600.00	8	11	233	207	31	4			5	40.00
Morning Sun	981	L. T. Hill	1,100.00	9	13	340	326	84	8			8	47.60
Morrison	182	Frances L Kinley	450.00	9	11	67	56	6				1	40.00
Mt. Auburn		J. W. Jones	495.00	9	9	93	108	18	9			3	39.50
Mt. Union	192	Gerald Dillavon	405.00	9	9	68	65	39				1	42.50
Moulton	1225	G. W. Bryan	1,100.00	9	12	438	423	71	10			9	45.00
Moville	551	J. F. Burgess	765.00	9		173	173	43	6	1	85.00	3	45.00
Murray	834	G. E. Wright	900.00	9	12	229	195	49	8			5	42.50
Nashua	1383	E. C. Hill	1,050.00	9	13	343	284	84	16	1		11	45.45
Neola	1041	M. R. Hassell	900.00	9	12	310	188	80	8			6	50.00
Newell	660	J. E. Cundy	900.00	9	12	219	207	45	7			6	48.24
New Hartford	574	Harry Eells	765.00	9	11	197	162	34	4			4	44.58
New London	1014	Chas. D. McClain	765.00	9	11	320	263	59				6	42.50
New Market	660	Mary English	495.00	9	10	218	195	24	8			4	35.00
New Providence	240	C. C. Bunch	450.00	9	8	136	91					2	44.75
New Sharon	1284	H. C. Roclofsz	810.00	9	12	216	376	70	13			8	42.50
New Virginia	358	E. E. Baker	630.00	9	11	144	87	48				2	37.50
Northburn		W. O. Boylan	573.00	9	10		88	27	10			4	40.00
Nodaway	352	C. V. Frazier	675.00	9	12	136	129	21				3	41.67
Nora Springs	1142	Edward H. Bohm	1,200.00	9	12	285	347	138	14	3	64.00	8	40.00
North English	835	Frank W. Shultes	810.00	9	13	274	265	56	11	1	75.00	5	42.50
North M'Gregor	571	A. H. Adam	665.00	9.5	9	215	155	34	2			3	40.00
Northwood	1373	H. A. Dwelle	1,200.00	9	12	415	351	70	15	1	66.67	9	41.94
Norwalk	353	Mrs. Rose Crow	440.00	8	10	86	89	34				2	47.50
Norway	540	W. S. Yeager	675.00	9	11	195	121	30	1			3	40.00
Numa		E. W. Adamson	480.00	8	10	118	135					1	35.00
Odeboldt	1431	L. Q. Reed	1,300.00	9	12	406	401	98	13			10	47.00
Ocheyedan	607	J. R. Wilson	810.00	9	11	219	181	35	4			5	50.00
Oakland	938	E. R. Jackson	765.00	9	11	425	344	74	14			7	46.43
Ogden	1068	Clara Thompson	630.00	9	11	343	209	40	6			5	40.00
Olin	679	T. J. Cowan	855.00	9	12	241	209	40	7			6	42.34
Orient	332	Thos. B. Homan	675.00	9	11	166	163	39	7			3	40.00
Onslow	274	Hugh Mossman	720.00	9	11	86	106	32	7			2	40.00
Oto	329	M. R. Powers	630.00	9		205	205	32	3	1	70.00	3	40.00
Ossian	742	Chas. A. Russell	812.50	9.5	11	307	113	30				2	50.00
Oxford	647	John Castelo	720.00	9	11	320	191	37	7			4	41.25
Oxford Jct	800	Jos. M. Fouts	675.00	9	11	296	218	44	6			5	41.26
Pacific Jct	489	W. B. Gregg	675.00	9	11	245	207	34	5			4	40.00
Packwood	301	Bessie McCay	450.00	9	8		79					1	42.50
Palmyra		W. E. Talboy	315.00	9	9	51	40		1			1	35.00
Palmer	171	B. B. McGinnis	630.00	9	9	121	104	32	2			2	44.00
Panama	264	Albert McGinn	540.00	9	9	147	100	16	6			2	45.00
Panora	965	W. M. Wells	720.00	9	9	314	271	26		1	50.00	4	45.00

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year
							Total	High school	
Parkersburg	1014	S. H. Wood	1,000.00	9.5	12	339	285	73	
Paton	381	E. L. McConkie	630.00	9	12	105	128	46	
Patterson	179	Addie Norris	405.00	9	8	112	104		
Paullina	672	E. E. Martin	1,000.00	9	12	323	245	63	
Persia	259	L. A. Giddings	585.00	9	9	131	117	16	
Peterson	482	E. G. Clark	765.00	9	12	151	172	47	
Pierson	461	Jas. Daughton	765.00	9		162	162	45	
Pilot Mound	333	E. E. Bentley	600.00	9	12	97	69	31	
Pisgah		Horace Kincaid	540.00	9	8	91	90		
Plainfield	337	Scott L. Baker & Jesse Mantle	540.00	9	11	139	135	49	
Pleasant Plain	238	May Bailey	268.00	8	8		75		
Pleasanton	204	Emma Mark	440.00	8	9	70	92	29	
Pleasantville	708	W. C. Kennedy	640.00	8	12	245	219	63	1
Plover		D. H. Rummel	585.00	9	12		114	28	
Parnell	391	Mark Mullin	675.00	9	10	183	158	34	1
Pocahontas	883	J. J. Rae	900.00	9	12	323	235	43	
Polk City	361	L. H. Andrews	480.00	8	10	168	159	29	1
Pomeroy	915	L. Patten	900.00	9	11	303	238	43	1
Portsmouth	325	Anna V. Dunn	600.00	9	10	193	100	30	
Postville	958	Arthur Wilson	900.00	9	12	374	290	62	
Pulaski	352	W. H. Russell	400.00	8	10	131	102		
Prairie City	756	Claude C. Smith	720.00	9	12	300	219	63	1
Prescott	503	J. A. Griffith	630.00	9	11	156	144	39	
Preston	649	W. F. De Marr	855.00	9	11	204	192	27	
Primghar	813	H. A. Mitchell	1,100.00	9	12	323	303	88	1
Princeton	432	C. G. Umbaugh	630.00	9	9	116	121	16	
Quasqueton	416	Anna E. Barrett	540.00	9	10	167	133	15	
Quimby		J. A. Gillaspie	540.00	9	10	103	88	19	
Radcliffe	629	Le Roy Anderson	765.00	9	12	197	193	31	
Rake		Marie Sorum	280.00	7	10	66	50	2	
Ralston	159	O. T. Nye	585.00	9	9	68	61	4	
Randalia	119	Alice C. Curtis	405.00	9	10	68	69	35	
Randolph	349	Allan Peterson	855.00	9	12	125	140	48	
Rathbun	270	S. E. Phillips	360.00	9	8	148	89		
Reasnor		Roy D. Jones	320.00	8	9	68	48		
Redfield	659	E. I. Pollock	765.00	9	12	257	232	62	
Reinbeck	1280	Thos. E. Johnson	810.00	9	12	425	342	96	
Remsen	938	John Hayes	630.00	9	11	447	124	34	
Rhodes	486	F. D. Curtright	585.00	9	11	199	200	28	1
Renwick	404	Lewis Ashline	585.00	9	12	116	118	30	
Riceville	828	Paul M. Ray	900.00	9	12	202	285	49	1
Richland	607	J. H. Atkinson	675.00	9	11	181	176	29	
Richmond		Dee Work	405.00	9	8	139	58		
Ridgeway	336	H. H. Williams	495.00	9	11	139	102	40	
Ringsted		J. A. Iverson	400.00	8	9		112	2	
Rippey	378	H. A. Glackemyer	765.00	9	12	171	160	37	
Riverside	627	H. L. Bryson	675.00	9	12	180	83	19	
Riverton	768	W. R. Woodruff	675.00	9	12	238	208	46	
Rockford	969	S. R. Fitz	900.00	9	12	288	245	71	1
Rock Valley	1088	Blaine T. Youell	900.00	9	12	630	316	55	1
Rockwell	685	Fred Mahannah	765.00	9	11	211			
Rockwell City	1364	L. C. Bryan	1,100.00	9	13	423	403	56	
Rodney	161	C. R. Wiseman	450.00	9	10	76	79	22	
Rodman	121	H. E. Rundall	360.00	9	9	86	77	7	
Roland	670	A. O. Wydel	630.00	9	12	247	196	30	
Rolfe	961	F. L. Cassidy	1,000.00	9	12	446	391	80	1
Rome	164	Anna Bannon	320.00	8	9	88	54		
Rose Hill	211	Frank Souter	540.00	9	10	101	123	15	
Rowan	242	M. L. Howell	450.00	9	10	136	126	49	
Rowley		Ida M. Cherry	350.00	9	9	60	45	2	
Royal		Thora Beck	360.00	9	9	71	52	24	
Rudd	410	G. N. Sabin	675.00	9	9	101	90	37	
Runnells	502	Grace McBride	360.00	8	9	164	116	31	1
Russell	679	S. W. Rowley	700.00	9	12	182	184	46	1
Ruthven	739	H. A. Welty	1,000.00	9	12	281	238	35	
Rutland		Amos W. Fuller	450.00	9	8	86	65		

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal			
							Total	High school		Males	Salary per month	Females	Salary per month
Ryan	371	Mary Waddick	405.00	9	9	100	100	9	3			3	35.00
Sabula	902	John A. Taylor	720.00	8	11	318	211	43				5	40.00
St. Anthony	161	Katy I. Corvan	405.00	9	8	86	68		4			1	45.00
St. Ansgar	714	F. E. Sanderlin	720.00	9	12	210	137	43	11			5	37.50
St. Charles	401	A. H. Anton	600.00	9	12	165	166	35	10			3	35.00
St. Olaf	145	D. E. Livingood	320.00	8	8	78	68	34				1	30.00
Salem	561	R. R. Richmond	552.50	8.5	12	147	145	54				4	30.00
Sanborn	1270	Joel E. Johnson	1,000.00	9	12	430	383	84	11	1	50.00	11	47.64
Sandyville	136	W. M. Brasher	335.00	8	8	51	50					1	30.00
Savannah		W. J. Lawson	340.00	8	9	115	85					1	30.00
Schleswig	185	F. N. Olry	630.00	9	9	107	117	38	5			2	45.00
Schaller	829	F. E. Ford	675.00	9	12	205	195	52	9			5	47.50
Searsboro	262	F. S. Wright	495.00	9	11	97	94	25	6			2	39.17
Sergeant Bluff	416	B. H. Callison	675.00	9		214	227	39		1	75.00	4	40.00
Shannon City	376	O. W. Hunt	675.00	9	11		139	30	12			3	40.83
Sharpsburg		Nina Wainwright	450.00	9	9	60						1	40.00
Sheffield	606	H. W. Nutter	765.00	9	11	206	179	31	11			5	48.50
Shelby	649	Louis Pelzer	810.00	9	12	208	161	64	9	1	50.00	5	50.00
Shueyville		Geo. F. Buresh	375.00	7.5	11		91	56	5			1	35.00
Shell Rock	848	A. W. Moore	810.00	9	12	220	241	75	4			6	44.25
Shellsburg	565	Spencer A. Gulles	765.00	9	11	167	116	30	8	1	45.00	2	45.00
Shilo		Mrs. Della Pringle	400.00	8	8	264	220					2	34.80
Sibley	1464	L. B. Parsons	1,200.00	9	13	454	369	77	11			12	50.00
Sidney	1146	Chas. S. Cobb	1,200.00	9	12	479	359	86	13			12	42.60
Silver City	417	C. B. Woodrum	675.00	9	11	146	141	31		2	32.50	1	45.00
Sioux Center	841	E. J. Strick	850.00	9.5	12	319	195	26	4	1	45.00	5	43.50
Sioux Rapids	917	W. J. Hunter	900.00	9	12	299	186	78	10			8	43.43
Slater	432	R. A. Sells	630.00	9	12	153	155	27	5	1	80.00	4	45.00
Sloan	631	C. C. Moffitt	765.00	9	12	265	265	42	7	1	85.00	8	44.88
Smithland	348	C. W. Bays	630.00	9	11	227	227	39	5	1	70.00	8	40.00
Soldier	127	G. W. Remsburg	480.00	8	11	96	45	14				1	32.50
Solon	402	Amelia McDonald	540.00	9	11	131	140	27	4			3	38.33
South English	329	D. Hamersly	560.00	8	10	99	105	26				2	
Spillville	356		475.00	9.5	9	193	99			1	50.00	1	30.00
Spirit Lake	1241	C. Jay Boyington	1,000.00	9	12	424	391	70	5	1	55.00	9	42.00
Springdale		Elon H. Culver	765.00	9	12	116	117	36	13			4	47.50
Spring Hill	145	S. M. Cart	440.00	8	9	80	74					1	30.00
Springville	584	F. N. Nisley	765.00	9	12	190	120	68	16			6	43.00
Stacyville	553	H. A. Longley	630.00	9	11	250	81	14				2	43.75
Stanhope	272	F. C. Runkle	540.00	9	9	123	101	9	7			8	40.00
Stanton	531	Chas. E. Hill	637.50	8.5	11	249	198	48	15	1	75.00	7	44.16
Stanwood	447	Paul S. Filer	900.00	9	12	170	150	32	3			4	40.38
State Center	962	M. D. Sutton	1,000.00	9	11	302	271	47	5			7	43.00
Steamboat Rock	436	Robert Morris	585.00	9	11	135	135	20	4			3	43.33
Story City	1461	E. E. Waters	720.00	9	12	468	350	63	7	1	90.00	7	
Stratford	521	S. M. Holaday	675.00	9	12	210	143	24		1	45.00	2	43.50
Strawberry Pt.	983	J. F. Trotter	900.00	9	12	251	202	17				4	40.00
Sumner	1474	Thos. J. Durant	1,100.00	9	12	501	242	73	8			7	37.85
Superior	159	F. M. Essex	450.00	9	9	63	74	8	7			1	45.00
Sutherland	662	F. E. Tellier	1,000.00	9	12	245	206	40	4			6	40.67
Somers	164	Mrs. R. D. Click	378.00	9	8	81	69	30	8			1	30.00
Swea City	373	C. A. Smith	630.00	9	12	137	124	14	2			3	40.00
Swan	384	H. A. Reed	450.00	8	8	149	123					2	40.00
Swaledale	264	G. C. Clemmer	585.00	9	10	107						2	40.00
Tabor	958	H. F. Volkman	675.00	9	11	387	294	62				7	41.42
Templeton	320	G. Breckenridge	388.00	10	8	182	29						
Thompson	431	John Ludwickson	675.00	9	12	197	165	24	9			3	41.67
Thor	259	Oscar Grefstad	315.00	7	8	84	73					1	40.00
Thornburg	238	S. A. Potts	630.00	9	11	77						2	30.66
Thornton	293	L. B. Stivers	675.00	9	11	146	110	13				3	41.67
Thurman	355	Myron C. Gaston	675.00	9	11	158	180	29				5	42.00
Tingley	478	Charles Murry	810.00	9	11	161	152	43	12	1	35.00	2	35.00
Traer	1407	F. L. Mahannah	1,200.00	9	12	402	356	112	12	1	60.00	9	40.11
Trenton		W. S. Dey	510.00	8.5	9	93	93	45				1	35.00
Tripoli	711	E. S. Baker	630.00	9	11	193						4	40.00
Troy		F. D. Murphy	370.00	8	9	74	57					1	30.00
Truro	254	S. E. Robinson	450.00	9		105	103	30				2	45.00

GRADED SCHOOLS—CONTINUED.

Name of Town	Population 1905	Superintendent or Principal 1905-1906	Salary per annum	Number months school	Number of years in course	Enumeration June 1906	Enrollment for year ending June 30, 1906		No. graduated in year ending June 30, 1906	No. Teachers' Employed and Average Salary, not Including Superintendent or Principal			
							Total	High school		Males	Salary per month	Females	Salary per month
Udell	156	C. E. Evans	315.00	6	9	101	98					1	40.00
Underwood	316	C. B. Coe	450.00	9	9	157	130					2	40.00
Union	535	J. T. Fackler	720.00	9	13	196	224	64	6			6	47.71
Unionville		W. K. Bishop	560.00	8	10	117	95	18	14			2	35.00
Urbana	350	C. I. Fisher	495.00	9	12	129	127	49	5			2	32.50
Ute	490	H. E. Bowen	600.00	9	11	195	160	33	8			4	41.85
Vail	676	F. F. Gordon	844.43	9.5	12	283	85	3	1			3	45.00
Van Horne	497	B. D. Atchley	630.00	9	11	164	138	23	4			3	44.50
Van Meter	409	E. R. Monroe	825.00	9	12	281	186	31	6			5	37.30
Van Wert	438	F. P. Reed	675.00	8	12	174	174	51				4	33.75
Vincent	174	Carrie Wells	296.00	8	8		42					1	37.00
Victor	722	A. S. Reid	810.00	9	12		213	62	5	1	42.50	4	40.00
Volga	409	W. J. Tighe	630.00	9	12	160	147	42	8			3	31.66
Wadena		Anton Brinchen	360.00	8	9	110	61	32	3			1	35.00
Walcott	207	H. E. Ronge	700.00	10	11	142	105	9	6			2	52.50
Walker	571	A. B. Alderman	720.00	9	11	212	141	26	4			3	40.00
Wall Lake	619	M. R. Timmerman	810.00	9	12	223	213	36	7			5	44.00
Walnut	935	L. J. White	900.00	9	12	275	261	65	10			8	45.30
Wapello	1393	J. W. McCulloch	1,000.00	9	12	389	320	78	19			9	45.55
Washta	434	W. E. Kapp	900.00	9	10	151	150	40	12			3	46.66
Waucoma	551	A. A. Belknap	540.00	9	12	197	147	42	11	1	33.33	2	30.00
Waukee	340	Will Shirley	585.00	9	12	144	140	25				3	41.66
Wayland	430	John E. Evans	520.00	8	11	217	132	26	2	1	45.00	2	42.50
Webb	166	C. W. Manning	495.00	9	9	69	58	28				1	40.00
Webster		H. S. McVicker	480.00	8	11	53						1	35.00
Weldon	319	J. A. McIntosh	600.00	8	11	127	131	42	2			3	36.67
Wellman	663	A. O. Thomas	810.00	9	12	208	214	65	8			5	41.00
Wesley	532	J. H. Wescoat	675.00	9	11	207	130	16	4			4	46.25
West Bend	691	G. D. Clevenger	630.00	9	12	229	170	31	6			6	41.67
West Branch	657	S. H. Mott	900.00	9	12	263	235	88	14			6	40.00
W. Burlington	1137	H. B. Morgan	675.00	9	9	533	288	11	11			5	42.00
West Chester	205	Della Brookhart	450.00	9	8	65	66					1	40.00
Westgate	243	Lulu Beamer	450.00	9	10	80	34	25				1	40.00
West Grove		W. L. Strickland	320.00	8	9		37						
West Side	449	R. D. Barr	900.00	9	11	143	119	30				5	45.00
Wheatland	514	E. T. Haush	810.00	9	11	203	140	22	3			3	39.25
Whiting	617	F. H. Stewart	720.00	9	12	333	184	53	14			5	43.00
Whitten	232	Sherman Boylan	340.00	8	8		51					1	42.50
Whittemore	485	A. C. Joy	720.00	9	12	178	77	15				3	43.00
Williams	523	E. E. Bovee	700.00	9	12	200	177	45				4	47.50
Williamsburg	1026	N. E. Johnson	1,000.00	9	12	378	363	92	19			8	55.00
Willow Glenn		C. C. Knoll	540.00	9	10	89	79	30	9			2	40.00
Wilton	1139	Will A. Pye	810.00	9	12	346	301	72	15			9	41.33
Winfield	960	F. G. Robb	900.00	9	12	251	259	66	12			6	48.33
Winthrop	607	W. E. Moss	675.00	9	11	193	174	44				4	41.25
Wiota	228	M. F. Enenbach	540.00	9	10	51	79	14				2	37.00
Woodburn	437	A. J. Mitchell	440.00	8	11	125	110	23				3	36.66
Woden	200	Asa A. Wood	336.00	8	9	95	93	4				1	38.00
Woolstock	252	E. F. Snow	540.00	9	10	67	67	24	1			2	40.00
Woodward	620	Leo Ranney	560.00	9	11	178	150	37	7			4	39.45
Wyoming	808	Albert N. Graham	810.00	9	12	255	148	70	14	1	40.00	4	43.75
Yale	302	O. G. Hamilton	540.00	9	10	116	80	3				2	40.00
Zearing	476	Austin Johnson	540.00	9	12	118	140	28	6	1	60.00	5	40.00

CONSOLIDATED SCHOOL BY COUNTIES.

County—Township—School	Superintendent or Principal	Months of year	Grades in course	No. schools discontinued before June 30, '05	No. schools discontinued since June 30, 1905	Total pupils received from schools closed	Number of pupils transported by district	Number of teachers employed	Paid for transportation for the year	Total enrollment	Total average attendance	Average cost of tuition per pupil per month	Annual salary of superintendent or principal
Buena Vista													
Marathon	E. J. Feuling	9.	12	6		110	110	5	$ 1,690.36	226	243.	$ 1.55	$ 1,000.00
Clay—													
Lake Twp.													
Lake Center	W. C. Martin	7.	11	7		98	98	7	1,350.00	98	80.	4.50	350.00
Dickinson—													
Terrill, Floyd Twp.	P. A. Long	8.	11	7		115	115	7	1,802.00	170	110.6	1.95	640.00
Emmet—													
Armstrong	O. E. Dixon	9.	11	1		11	11	1	325.00	241	181.5	2.12	810.00
Dolliver	Emma Thompson	9.	10	5		18	18	1	405.00	68	47.9	2.79	540.00
Estherville	Jas. L. Mishler	9.	12	3		30	30	3	775.00	918	698.5	1.99	1,350.00
Hardin—													
Eldora	A. J. Cavana	9.	12		1	7	7		80.00	574	453.	1.84	1,250.00
Hubbard	Geo. A. Glenny	9.	13	1		9	9	1	279.25	191	139.	2.40	774.00
New Providence	C. C. Bunch	9.	8	2		23	23	2	227.75	91	74.	1.88	450.00
Robertson	Mary Adamson	8.	9	1		23				57	40.	1.92	304.00
Steamboat Rock	Robert Morris	9.	11	1		8				135	107.	1.82	585.00
Union	J. T. Fackler	9.	13	1		15	15	1	180.00	224	181.	2.03	720.00
Humboldt—													
Gilmore City	L. A. Wilson	9.	11	2		43				261	203.8	1.35	675.00
Humboldt	C. S. Cory	9.	12	1		7				417	331.	1.93	1,100.00
Kossuth—													
Dist. No. 4, Prairie Twp.	Sr. Euphrasia	8.	8	1	1	4	4		23.25			.41	288.00
Lone Rock	Ella C. Hartshorn	9.	11	4	4	84				93	66.5	2.18	540.00
Prairie View, No. 4, Whittemore Twp.	Fr. Russell	8.	8	1	1					16	10.	3.40	296.00
Marshall—													
Albion	F. H. Figart	9.	12	3		51	51	3	810.00	214	167.	1.93	720.00
Mitchell—													
McIntire	J. O. Ralph	9.	12	1			34	3	633.96	163			540.00
Douglas No. 5	Maggie Sullivan	5.		2		8				19	15.6	2.56	
Mitchell	Walter Rodgers	9.	11	1		11	11	1	125.00			2.17	630.00
Pot'wat'mie													
Prouty, Garner Tp.	M. Grace Heywood	8.5	8	1		10				71	42.	1.84	362.00
Ringgold—													
Mt. Ayr	Adam Pickett	9.	13	1		24			165.00	488	365.4	1.81	1,200.00

CONSOLIDATED SCHOOL—CONTINUED.

County—Township—School	Superintendent or Principal	Months of year	Grades in course	No. schools discontinued before June 30, '05	No. schools discontinued since June 30, 1906	Total pupils received from schools closed	Number of pupils transported by district	Number of teachers employed	Paid for transportation for the year	Total [illegible]
Van Buren—										
Keosauqua	David Williams	8.	12	3	.....	22	11	1	100.00	3
Farmington	A. T. S. Owen	8.	12	2	.....	32	.....	.....	.....	3
Niles, Des Moines Tp.	Charles Vale	8.	8	.....	1	3	3	.....	32.00	
Washington										
Crawfordsville	Geo. Weber	9.	12	2	.....	22	18	2	554.50	1
Winnebago										
Buffalo Centr.	Ray G. Golly	9.	12	6	.....	.....	70	5	1,642.50	3
Forest City	A. P. Heald	9.	13	1	.....	32	16	1	277.40	4
Leland	Jos. Bowman	8.	8	1	.....	18	18	1	240.00	1

NON-RESIDENT PUPILS AND TUITION.

INDEPENDENT CITY TOWN AND VILLAGE CORPORATIONS YEAR ENDING JUNE 30, 1906.

Counties	Below Ninth Grade		Ninth Grade and Above	
	Number	Amount received	Number	Amount received
Adair	86	$ 616.74	81	$ 780.21
Adams	31	242.96	43	672.94
Allamakee	50	578.09	36	533.41
Appanoose	88	539.44	99	1,199.80
Audubon	14	171.50	54	594.45
Benton	81	383.76	73	1,031.21
Black Hawk	7	36.25	37	560.88
Boone	4	455.00	28	448.00
Bremer	30	323.97	34	435.59
Buchanan	57	306.74	72	689.10
Buena Vista	46	398.08	74	1,050.08
Butler	62	329.50	141	1,305.65
Calhoun	77	696.35	82	1,161.67
Carroll	59	428.92	41	608.15
Cass	49	476.02	108	1,243.85
Cedar	92	818.69	134	1,693.34
Cerro Gordo	54	503.92	67	1,045.99
Cherokee	44	312.85	43	358.13
Chickasaw	35	225.55	56	689.55
Clarke	9	40.80	20	276.50
Clay	25	215.93	26	496.53
Clayton	61	382.99	93	1,633.09
Clinton	26	350.33	52	919.63
Crawford	66	292.00	45	558.64
Dallas	70	524.01	128	1,733.37
Davis	19	92.00	10	66.80
Decatur	31	235.95	108	1,204.37
Delaware	72	400.13	78	749.85
Des Moines	18	156.59	28	399.00
Dickinson	12	86.33	8	133.80
Dubuque	13	83.95	10	110.70
Emmet	32	305.25	11	119.75
Fayette	30	136.26	109	1,213.20
Floyd	22	103.30	101	1,156.60
Franklin	40	268.11	37	554.40
Fremont	115	1,033.29	101	1,116.40
Greene	32	381.32	105	1,540.75
Grundy	55	426.88	91	749.21
Guthrie	55	416.85	48	518.60
Hamilton	46	274.34	55	460.66
Hancock	33	228.92	26	245.83
Hardin	113	1,063.90	120	1,339.82
Harrison	77	638.67	210	2,882.65
Henry	47	296.69	47	455.17
Howard	27	129.50	10	89.86
Humboldt	102	950.03	82	990.75
Ida	34	336.30	87	1,755.95
Iowa	72	652.95	118	1,435.51
Jackson	50	520.08	99	1,073.28
Jasper	49	482.65	105	1,640.42
Jefferson	20	$ 173.60	24	$ 507.27
Johnson	73	924.04	89	1,609.25
Jones	35	329.25	102	1,274.02
Keokuk	80	718.01	158	1,831.79
Kossuth	71	390.99	45	254.10
Lee	61	473.61	44	879.75
Linn	103	1,195.81	145	2,223.58
Louisa	18	355.60	84	813.50
Lucas	21	197.88	36	540.22
Lyon	81	939.01	69	912.10
Madison	73	306.04	158	1,581.43
Marion	79	320.69	54	879.28
Mahaska	64	743.07	47	636.64
Marshall	86	779.20	83	1,378.31
Mills	37	264.00	80	666.19
Mitchell	9	218.14	17	831.81
Monona	52	426.57	71	1,037.40
Monroe	6	57.00	72	1,252.88
Montgomery	10	102.75	80	1,936.91
Muscatine	35	309.40	68	1,228.30
O'Brien	42	360.00	89	995.25
Osceola	30	314.35	24	229.80
Page	77	782.95	40	980.87
Palo Alto	44	376.50	33	333.25
Plymouth	59	597.58	26	326.64
Pocahontas	48	351.89	75	799.11
Polk	32	390.81	123	2,822.72
Pottawat'mie	85	965.68	142	2,142.40
Poweshiek	61	423.19	114	1,829.61
Ringgold	43	281.18	41	354.80
Sac	85	739.55	101	1,296.81
Scott	86	1,134.23	51	998.56
Shelby	24	247.00	94	937.91
Sioux	29	229.55	54	685.52
Story	98	569.07	161	2,025.98
Tama	59	454.75	48	596.80
Taylor	84	526.55	53	518.67
Union	43	331.62	90	1,191.08
Van Buren	131	695.83	165	1,006.45
Wapello	89	533.48	48	660.70
Warren	26	184.20	81	1,103.74
Washington	74	554.87	94	1,046.98
Wayne	101	573.47	180	1,728.51
Webster	72	395.25	52	787.30
Winnebago	45	286.09	28	287.50
Winneshiek	48	261.51	19	159.82
Woodbury	83	1,048.32	117	1,431.65
Worth	5	28.25	26	164.62
Wright	41	327.05	156	1,773.60
City, Town and Village	5177	$ 42,539.86	7322	$ 95,214.16
Rural Corporations	1905	6,387.34	21	573.25
For the State	7082	48,827.20	7343	95,787.41

INDEX.

PAGE

Apportionment of School Funds 17
Attendance—Compulsory 26
  Special Reports—Cedar Rapids 28
    Ottumwa 29
    Marshalltown 30
    Council Bluffs 31
Attendance, Average 78
Attorney General, Opinion concerning terms of school officers 59
Auditor, County—Circular concerning requirements for county superintendent 64
Apparatus—Value of 78
Appeals Decided by County Superintendents 98
Applicants Examined 94, 100
Board of Examiners—Report of 65
  Examination Dates 65
  Licenses Issued 66
  Examination Fees 67
  Expenses of 68
  Summary 68
  Diplomas and Certificates 69
Buildings and Grounds 101
Contingent Fund 8
Certificates Issued—State 66
Certificates—State—Names of persons receiving 69
Certificate Law 20
  Questions Used in October, 1906 32
Certificates, County—Number and Classes 94
  Number Granted 100
Cost of Public Schools 10
  Computed on Taxable Property 10
  Computed on Enumeration 10
  Computed on Enrollment 11
  Computed on Average Attendance 11
Corporations and Directors, Number of 111
  School Townships and Directors of 111
  Independent City, Town and Village and Directors of 111
  Rural Independent and Directors of 111
Compulsory Attendance 26
  Special Reports (see attendance) 28
Consolidated Schools 142
Circulars of Information 50
  Patriotic Day in the Schools 50
  Secretary—To the 50, 62
  Notice of Change in Law 55
  County Superintendent—To the 55, 56, 57, 58, 59, 64
  Secretaries of Independent City, Town and Village Corporations 57
  The New Certificate Law 58
  Term of Secretary and Treasurer—
    Opinion of Attorney General 59
  Director of Sub-District, to the 60
  Treasurer, To the 61
  President, To the 62
  County Auditor, To the—Concerning Requirements for County Superintendent 64

PAGE
County Superintendents—Circulars to.....55, 56, 57, 58, 59, 64
Qualifications of 64
List of 72
Reports of 74- 144
Compensation of 98
Contingent Fund 90
Directors—Number 111
School Township 111
Independent City, Town and Village..... 111
Rural Independent 111
Compensation 16
Director of Sub-District—Circular to..... 60
Defective Statutes 31
Diplomas Issued 66
Diplomas—Names of Persons Receiving..... 69
Denominational Educational Institutions..... 117
Examinations, State—Dates of..... 65
County—Questions Used in October, 1906..... 32
Examination Fee—State 66
Expenses of Board of Examiners..... 68
Enrollment of Pupils..... 78
Enumeration 74
Examination of Teachers..... 94
Educational Meetings 98
Associations 98
Educational Institutions—Private, Denominational and Higher..... 117
Funds—Schoolhouse 7, 90
Contingent 8, 86
Teachers' 8, 82
Institute 9, 105
Permanent School 10
Expended for Library Books..... 113
Fraternities—High School 25
Flags, Schools with..... 101
General Summary of Statistics..... 6
Graded School Statistics—
Cities of 3,000 or more..... 128
Cities of 1,500 to 3,000..... 130
City, Town and Village of Less than 1,500..... 132
High Schools—State Aid to.....19, 38
Higher Educational Institutions..... 117
Institute, The 9, 104
Faculties 108
Institute Fund 9, 105
Institutions, Private, Denominational and Higher Educational..... 117
Letter of Transmissal..... 3
Licenses, State—Issued..... 66
Names of Persons Receiving..... 70
Libraries—Number of Volumes..... 78
Number of Volumes Purchased by Funds..... 113
Number of Volumes Purchased by Voluntary Effort..... 113
Amount Expended by Funds..... 113
Amount Raised by Voluntary Effort..... 113
Number of Sub-Districts Provided with..... 113
Number of Rural Independent Districts Provided with..... 113
Number of Rural Having Library Cases..... 113
Non-Resident Pupils and Tuition..... 78
Independent City and Town and Rural Corporations Compared..... 144
Normal Institute—Dates, Term, etc..... 104
Receipts, Disbursements 105

PAGE
Report—Announcements and Recommendations 14
In General 14
Change in Time of Reporting 15
Change in School Year 15
Compensation of Directors 16
Public School Support 16
Apportionment of Funds 17
State Levy for the Common Schools 18
State Aid for High Schools 19
The New Certificate Law 20
Defective Statutes 21
Revision of School Laws 23
The School Treasurer 23
High School Fraternities and Sororities 25
Compulsory Attendance 26
Special Reports—Cedar Rapids 28
Ottumwa 29
Marshalltown 30
Council Bluffs 31
Reading Circle—State Teachers 71
Number of Members 94
Superintendents of Public Instruction 5
Summary of Statistics—General 6
Sub-Districts—Number of 74
School Townships—Number of 111
Secretaries' Reports—School Districts 6
Schools 6
Teachers 6
Scholars 6
Schoolhouses 7
Apparatus 7
Libraries 7
Trees 7
Temperance Instruction 7
Secretary, Circulars to 50, 57, 62
School Districts 6, 74
Schools—Number 6
Graded 128
Consolidated 142
Scholars 6
Schoolhouses 7, 78
Number of 78
Value 78
New 101
Without Suitable Outhouses 101
Shade Trees 7
Schoolhouse Fund 7, 90
School Year—Change in 15
State Levy for Public Schools 18
Special Aid for High Schools 19, 38
School Laws—Revision of 23
School Treasurer 23
Sororities—High School 25
State Aid to High Schools 38
Superintendent, County—Circulars to 55, 56, 57, 58, 59, 64
Qualifications of 64
Superintendents, County—List of 72
Reports of 74- 144
Compensation of 98
School Finances 82, 93
Teachers Fund 82
Schoolhouse Fund 86
Contingent Fund 90
Institute Fund 105

PAGE
School Statistics 74, 144
Schools—Teachers—Enumeration 74
Enrollment—Attendance—Tuition—Schoolhouses—Apparatus—Libraries—General 78
School Visitation 98, 100
Stimulants and Narcotics—Rooms in Which Effects Are Taught 78
Teachers 6
Number Necessary 100
Number Employed 74
Average Number of Months Employed 74
Teachers' Institute 9
Tabular Exhibit of Growth of Public Schools 12
Treasurer—Circular to 61
Treasurers' Reports—Schoolhouse Fund 7
Contingent Fund 8
Teachers' Fund 8
Teachers' Reading Circle—State 71
Tuition—Secretaries' Reports 78
Temperance Instruction 78
Tuberculosis 64
Trees, Planted—On School Sites 101
Uniform County Examination Questions 32
Visitation by County Superintendents 98, 100
Official Call of County Superintendents 56
Public School Support 16
President—Circular to 62
Pupils—Enumeration of 74
Enrollment 78
Attendance 78
Seven to Fourteen 74
Average Tuition 78
Non-Resident 78
Parochial Schools 117
Public Schools—Statistics 128
Cities having a Population of 3,000 or More 128
Cities having a Population of 1,500 to 3,000 130
City, Town and Village of Less than 1,500 132
Questions Used in October Examination 32

REPORT

OF THE

ADJUTANT GENERAL

OF THE

STATE OF IOWA

FOR THE PERIOD ENDING NOVEMBER 30, 1906.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
EMORY H. ENGLISH, STATE PRINTER
1907.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, DEC. 1, 1906.

To the Honorable Albert B. Cummins, Governor and Commander-in-Chief.

SIR: I have the honor to submit herewith my report as Adjutant General and Acting Quartermaster General on the transactions of my office for the period since my last report, November 30, 1905, to November 30, 1906.

THE IOWA NATIONAL GUARD

Consists of four regiments of Infantry of twelve companies, divided into three battalions to the regiment, making forty-eight companies. The minimum strength of companies is fifty enlisted men and three officers. Each regiment has a Hospital Corps and band.

There has been no change in Regimental Commanders since my last report.

Fifty-third Infantry, commanded by Colonel Wm. G. Dows, Cedar Rapids.

Fifty-fourth Infantry, commanded by Colonel Frank W. Bishop, Muscatine.

Fifty-fifth Infantry, commanded by Colonel James Rush Lincoln, Ames.

Fifty-sixth Infantry, commanded by Colonel W. B. Humphrey, Sioux City.

MUSTERED OUT SINCE LAST REPORT.

First Signal Company, Des Moines, June 1, 1906, for failure to retain the required standard of efficiency.

There have been no changes in Infantry companies, their station and assignment to regiments being the same as last reported.

MILITIA.

The number of persons subject to military duty in the State:

For the year 1905 329,683
For the year 1906 333,135

Many of the County Auditors failed to report for the year 1906, and their reports for 1905 have been used in arriving at the total subject to military duty for the year 1906.

FIELD SERVICE OF THE GUARD, 1906.

Consisted of Practice Marches with Maneuvres for the 53d, 54th and 55th Regiments, imparting valuable instruction to the Guard in general, not obtainable in Camps of instruction, as heretofore held. The practical side of a soldier's life in the field and on the march, as experienced, proved to be exceedingly popular with officers and men alike. Iowa is to be congratulated on taking the lead of all the States in practice marches for her troops, which has the approval of Army Officers and those best informed on what was needed for the practical training of the militia.

The 56th Regiment was on duty at Fort Riley, Kansas, at the Concentration Camp with United States troops, which gave them a new experience, the result of which can be but for the good of that organization, as evidenced by the report of Lieutenant-Colonel Thomas F. Cooke, who commanded the Regiment. Special attention is called to the reports of the Regimental Commanders on the field service of their commands for the year 1906.

That Iowa may be appropriately represented at the International Naval, Marine and Military Celebration at Jamestown, Virginia, beginning May 13th and ending not later than November 1, 1907, I recommend that a regiment of the Iowa National Guard be authorized to go, and that this tour of duty take the place of the Annual Encampment of this regiment. That they be paid from the annual appropriation for the Guard, the per diem, transportation and subsistence it would cost the State for an eight-days' camp of this regiment on the State Camp grounds at Des Moines, and that the balance necessary to pay transportation and subsistence of the regiment in sending them to Jamestown, be provided for by Special Appropriation.

The propriety of the State sending a military representation

to this Celebration, which is purely of a military nature, will become apparent to the Members of the Legislature in ample time for them to make the necessary provisions.

The Camps of Concentration and Instruction, as jointly participated in by the regular troops and organized militia during the past summer, have given such general satisfaction, that those participating are unanimous in their opinions that these camps should be continued, and Congress will be asked to make the necessary appropriation therefor, which, if granted and the camps are authorized for the year 1907, I would recommend that two regiments of our Guard be ordered to take part, leaving the 56th Regiment unassigned, and as this regiment participated in the Concentration and Instruction Camp at Fort Riley in 1906 and not having had the experience of a practice march, I would recommend that they be required to conduct a practice march for the year 1907, that like service between regiments may be equalized. Should the above disposition of the troops be carried out, it would dispose of the State Camps for the year 1907.

INSPECTIONS.

The inspection of the Guard for 1906 was made by United States Officers detailed by the Secretary of War, who performed their duties in such a manner as to give entire satisfaction. After the experience of having our Guard inspected and rated in their drill and discipline by United States Officers instead of National Guard Officers, and noting the good effect it has had on the service, I have no hesitancy in recommending that this system be continued.

The reports of the United States Inspecting Officers, together with extracts of their reports made to the War Department and furnished the Commander-in-Chief by the Secretary of War, are made a part of this report for the information of all concerned.

SMALL ARMS PRACTICE.

Every company of the Guard (with the exception of one) has conducted rifle practice on their home ranges this year for the first time in the history of the Guard, the results of which have greatly increased their figure of merit, so that today we have

more good shots in the Guard than at any former period. The interest and marked improvement in rifle firing is largely due to the system inaugurated last winter for indoor rifle practice and the annual competition in rifle firing, which should be encouraged and continued.

UNIFORMS.

The Guard has been issued the complete dress uniform (same as is issued to the United States Army), and for field service the khaki uniform with olive-drab shirts, which fairly meets their present needs.

RECOMMENDATIONS.

The Thirty-first General Assembly by amending the Militia code made it lawful to do certain things for the further benefit and support of the Iowa National Guard, but failed to make the necessary appropriation to carry out the same, and to cover said deficiency the annual appropriation for the support of the Guard should be increased $18,000, which I most earnestly recommend be done.

It is generally believed that eight days is not sufficient time in which to impart the necessary instructions at our annual encampments, and that the time should be extended to ten days, which meets with my hearty approval, and I recommend an increase of the Guard appropriation to pay the additional expense.

ARSENAL

Public property for military uses to be cared for by the State is yearly increasing in volume and value, so that the present store building used as a temporary arsenal is neither adequate nor proper protection for the property.

I therefore recommend that a suitable fire-proof building be erected on the lot east of the Capitol building, owned by the State and reserved as a site for an arsenal, with office rooms in same for the use of the Adjutant and Quartermaster General's Departments.

I am under renewed obligations to Maj. J. A. Olmsted, United States Army, retired, who has been on duty with the Iowa

National Guard for so many years and has rendered such valuable service.

I am not unmindful of the efficient and painstaking services of Col. Guy E. Logan, Assistant Adjutant General and the competent office force under me, and to you, Governor, I am grateful for the confidence and trust you have imposed in me at all times.

Your obedient servant,

W. H. THRIFT,

Adjutant General.

TABLE OF CONTENTS.

List of Adjutant Generals of Iowa.
Roster of Officers of Iowa National Guard.
Officers Retired since last Report.
Summary of Disbursements of National Guard Fund.
Summary of Disbursements of Arsenal Rent Fund.
Statement of Gray Uniform Fund.
Reports of United States Inspecting Officers together with extracts of their reports to the War Department.
List of Regimental Flags in custody of Adjutant General.
Number of Persons liable to Military Duty by Counties.
List of Officers Commissioned and Recommissioned.
List of Officers lost from service by expiration of commissions and resignation.
Strength of Guard November 30, 1906.
General Orders and Circulars for year 1906.

ADJUTANT GENERALS OF IOWA.

Daniel S. Lee, Lee county, appointed April 3, 1851.

George W. McCleary, Louisa county, appointed May 16, 1855.

Elijah Sells, Muscatine county, appointed January 15, 1857.

Jesse Bowen, Johnson county, appointed January 18, 1858.

Nathaniel B. Baker, Clinton county, appointed July 25, 1861, and served until September 13, 1876, date of death.

John H, Looby, Clarke county, appointed October 1, 1876.

Noble Warwick, Lee county, appointed June 27, 1878.

William L. Alexander, Lucas county, appointed September 1, 1878, resigned October 9, 1889, to accept commission in United States army.

Byron A. Beeson, Marshall county, appointed October 9, 1889, resigned May 1, 1890.

George Greene, Linn county, appointed May 1, 1890.

John R. Prime, Polk county, appointed February 1, 1894.

Henry H. Wright, Appanoose county, appointed February 1, 1896.

Melvin H. Byers, Mills county, appointed February 1, 1898.

William H. Thrift, Dubuque county, appointed February 1, 1905.

ROSTER IOWA NATIONAL GUARD

COMMANDER-IN-CHIEF:

HIS EXCELLENCY, ALBERT B. CUMMINS.

GOVERNOR OF IOWA.

Inaugurated January 16, 1902.

Inaugurated January 14, 1904.

STAFF OF THE COMMANDER-IN-CHIEF.

Adjutant General and Acting Quartermaster General.

Brigadier General William H. Thrift, Des Moines..... { February 1, 1905
Re-appt. April 12, 1906

Assistant Adjutant General.

Colonel Guy E. Logan, Des Moines..... { Com., April 1, 1905
Rank, April 12, 1906
Re-appt. April 12, 1906

Quartermaster General and Acting Commissary General.

.....

Surgeon General.

Colonel Wilton McCarthy, Des Moines..... { February 1, 1902
Re-appt. April 12, 1906

Judge Advocate General.

.....

General Inspector Small Arms Practice.

Colonel William H. Evans, Red Oak..... { October 12, 1905
Re-appt. April 12, 1906

Chief of Engineers.

.....

Chief Signal Officer.

.....

Aides.

Colonel Charles E. Mitchell, Marion..... { February 1, 1902
Re-appt. April 12, 1906

Colonel Hugh B. Hedge, Des Moines..... { Rank, February 1, 1902
Re-appt. April 12, 1906

Colonel A. A. Penquite, Colfax..... { February 1, 1902
Re-appt. April 12, 1906

Colonel Herbert M. Bigelow, Grundy Center..... { February 1, 1902
Re-appt. April 12, 1906

Major George M. Parker, 56th Infty., Sac City (detailed as Acting Aide)..Apr. 12, 1906

FIFTY-THIRD INFANTRY.

Organized as a twelve company regiment by General Orders No. 8, A. G. O., April 18, 1892, by transfer of companies from the First, Fourth and Sixth Regiments. Mustered into the United States service War with Spain as the 49th Iowa Infantry Volunteers, June 2, 1898. Mustered out of the United States service at Savannah, Georgia, May 13, 1899. Completed re-organization as 49th Regiment Iowa National Guard, March 26, 1900. Number designation changed to 53d Infantry by General Orders No. 19, A. G. O., November 26, 1902.

HEADQUARTERS, CEDAR RAPIDS, IOWA.

Colonel.

William G. Dows, Cedar Rapids..... { Rank, April 4, 1898
Com., March 26, 1905

Lieutenant Colonel.

Hubert A. Allen, Independence.....May 8, 1905

Majors.

Frank R. Fisher, Waterloo..... { Rank, May 24, 1898
Com., March 26, 19

Louis J. Rowell, Tipton..... { Rank, March 26, 1900
Com., March 26, 1905

Elza C. Johnson, Maquoketa.....June 5, 1905

Surgeon.

Major Edward L. Martindale, Clinton.....May 7, 1906

Assistant Surgeons.

First Lieutenant Chas. S. Krause, Cedar Rapids..... { Rank, May 8, 1905
Com., May 29, 1906

.....

Regimental Adjutant.

Captain Albert M. Jaeggi, Dubuque..... { Rank, May 31, 1898
Com., April 11, 1905

Quartermaster.

Captain George A. Evans, Cedar Rapids..... { Rank, Jan. 13, 1895
Com., July 9, 1905

Commissary of Subsistence.

.....

Chaplain.

Captain Oscar H. L. Mason, Boone..... { Rank, May 24, 1898
Com., July 9, 1905

Battalion Adjutants.

First Lieutenant Frank K. Hahn, Cedar Rapids.....June 15, 1902
First Lieutenant Carl E. Frudden, Ackley.....July 22, 1902
First Lieutenant George W. Sanders, Vinton..... { Rank, Jan. 5, 1903
Com., Feb. 3, 1903

Battalion Quartermaster Commissary Officers.

Second Lieutenant Edwin S. Geist, Waterloo.....May 7, 1906

.....

.....

Acting Inspector Small Arms Practice.

Second Lieutenant Edwin S. Geist, Batn. Q. M. Csy. Officer.....Waterloo

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NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

.....

Battalion Sergeants Major

.....

.....

.....

Quartermaster Sergeant.

.....

Commissary Sergeant.

.....

Color Sergeants.

Edgar R. Chase, Moscow..... { Appt., Nov. 17, 1902
Re-appt. Nov. 17, 1905

.....

Mounted Orderlies.

Sergeant.....
Sergeant.....

Orderlies not Mounted.

Corporal.....
Corporal.....
Corporal.....
Corporal.....

REGIMENTAL BAND, WAUKON.

Chief Musician.

Benjamin O. Marsh, Decorah.....Appt. June 25, 1905

Principal Musician.

Earl H. Mentzer, Waukon.....Appt. June 25, 1905

Drum Major.

Joseph F. Ries, Dubuque..... { Appt. Aug. 4, 1900
Re-appt. Aug. 1, 1906

MEDICAL DEPARTMENT.

First Class Sergeant.

Mathew L. Thome, Grundy Center.....Appt. June 28, 1906

Sergeants.

John Nyquist, Clinton.....Appt. June 28, 1906
Samuel V. Justus, Clinton.....Appt. June 10, 1906

FIRST BATTALION.

MAJOR FRANK R. FISHER, *Commanding.*
FIRST LIEUTENANT FRANK K. HAHN, *Adjutant.*
SECOND LIEUTENANT EDWIN S. GEIST, *Batn. Qr. M. Csy. Off.*

COMPANY B, WATERLOO.

Name.	Rank.	Date of Rank and Com.
Charles W. Cotton	Captain	Rank, May 25, 1898. Com., February 7, 1905.
John H. Hildebrand	First Lieutenant	December 30, 1904.
Fred L. Fisher	Second Lieutenant	December 30, 1904.

COMPANY G, VINTON.

James E. Whipple	Captain	Rank, September 21, 1899. Com., September 21, 1904.
Clyde H. DeAcres	First Lieutenant	December 14, 1903.
Holland M. Scott	Second Lieutenant	December 14, 1903.

COMPANY D, MANCHESTER.

Harry G. Utley	Captain	April 25, 1905
Jesse O. Young	First Lieutenant	April 25, 1905.
Jesse G. Lewis	Second Lieutenant	April 25, 1905.

COMPANY L, INDEPENDENCE.

*Roy A. Cook	Captain	July 27, 1906.
*Roy O. Littlejohn	First Lieutenant	July 27, 1906.
	Second Lieutenant	

* Elected, but awaiting examination.

SECOND BATTALION.

MAJOR LOUIS J. ROWELL, *Commanding.*
FIRST LIEUTENANT CARL E. FRUDDEN, *Adjutant.*
SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY F, TIPTON.

Name.	Rank.	Date of Rank and Com.
John E. Bartley	Captain	Rank, May 2, 1900. Com., June 1, 1905.
Andrew M. McCormick	First Lieutenant	Rank, October 1, 1901. Com., November 12, 1906.
William W. Aldrich	Second Lieutenant	December 3, 1901.

COMPANY C, CEDAR RAPIDS.

Thomas A. Berkebile	Captain	November 25, 1904.
John F. Rau	First Lieutenant	June 25, 1906.
*Chas. Kubias	Second Lieutenant	June 25, 1906.

COMPANY H, CLINTON.

Louis E. Schmitt	Captain	April 7, 1905.
.....	First Lieutenant	.....
Levi F. Swaney	Second Lieutenant	April 7, 1905.

COMPANY K, TOLEDO.

Fred Dragoun	Captain	October 24, 1905
Edward H. Reichmann	First Lieutenant	October 24, 1905
Michael J. Krezek	Second Lieutenant	October 24, 1905

THIRD BATTALION.

MAJOR ELZA C. JOHNSON, *Commanding.*

FIRST LIEUTENANT GEORGE W. SANDERS, *Adjutant.*

SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY I, WAUKON.

Name.	Rank.	Date of Rank and Com.
Nicholas Colsch, Jr.	Captain	Rank, February 8, 1900. Com., February 8, 1905
Albert S. Bowen	First Lieutenant	March 8, 1904.
Herman C. Johnson	Second Lieutenant	August 9, 1905.

COMPANY E, CRESCO.

Carl W. Reed	Captain	June 23, 1903.
Fred G. Brooks	First Lieutenant	June 23, 1903.
James L. Scripture	Second Lieutenant	June 23, 1903.

COMPANY M, MAQUOKETA.

George M. Johnson	Captain	June 12, 1905.
Gene J. Jensen	First Lieutenant	June 12, 1905.
Eugene W. DeFratis	Second Lieutenant	June 12, 1905.

COMPANY A, DUBUQUE.

Arnold T. Baumgartner	Captain	July 30, 1906.
*Joseph G. Dubraks	First Lieutenant	November 12, 1906.
	Second Lieutenant	

* Elected, but awaiting examination.

FIFTY-FOURTH INFANTRY.

Organized as a twelve company regiment by General Orders No. 8, A. G. O., April 18, 1892, by transfer of companies from the First, Second and Third Regiments. Mustered into the United States service, War with Spain, May 17, 1898. Mustered out of United States service at Camp McKinley, Des Moines, November 30, 1898. Completed reorganization as the 50th Regiment, Iowa National Guard, March 20, 1899. Number designation changed to 54th Infantry by General Orders No. 19, A. G. O., November 26, 1902.

HEADQUARTERS, MUSCATINE, IOWA.

Colonel.

Frank W. Bishop, Muscatine.....March 20, 1904

Lieutenant Colonel.

Elliott E. Lambert, Newton.....May 2, 1904

Majors.

Frank E. Wetherell, Des Moines.....March 16, 1903
Ralph P. Howell, Iowa City.....March 20, 1904
Fred S. Holsteen, Burlington.....June 30, 1904

Surgeon.

Major David S. Fairchild, Jr., Clinton..... { Rank, Dec. 5, 1893
{ Com., April 23, 1906

Assistant Surgeons.

First Lieutenant George M. Middleton, Davenport..... { Rank, May 25, 1904
{ Com., April 28, 1906
First Lieutenant Carl A. Reinemund, Muscatine.....April 28, 1906

Regimental Adjutant.

Captain Charles U. Frack, Muscatine.....March 26, 1904

Quartermaster.

Captain Harry Kern, Muscatine..... { Rank, May 18, 1903
{ Com., March 29, 1904

Commissary of Subsistence.

Captain Stanley Miller, Mount Pleasant..... { Rank, April 15, 1904
{ Com., Dec. 24, 1903

Chaplain.

Captain.....

Battalion Adjutants.

First Lieutenant Lorie D. Perrine, Burlington..... { Rank, July 16, 1903
{ Com., Sept. 29, 1904
First Lieutenant H. Bert Speck, Oskaloosa..... { Rank, Aug. 3, 1903
{ Com., June 4, 1904
First Lieutenant Ralph C. Williamson, Davenport.....April 28, 1904

Battalion Quartermaster Commissary Officers.

Second Lieutenant.....
Second Lieutenant John P. Leonardy, Davenport.....May 9, 1906
Second Lieutenant Albert E. Brown, Burlington.....May 11, 1906

Acting Inspector Small Arms Practice.

Captain Edwin E. Lucas, Co. M, Fifty-fourth Infantry, Fairfield (detailed)..April 23, 1906

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

John A. Hall, Muscatine.....Appt. July 14, 1906

Battalion Sergeants Major

Paul Baughman, Ottumwa..... { Appt. June 4, 1904
{ Re-appt. April 2, 1905
Charles F. Weiss, Burlington..... { Appt., Dec. 12, 1904
{ Re-appt. July 20, 1906
Charles L. Drizhal, Iowa City.....Appt. May 9, 1905

Quartermaster Sergeant.

Fred E. Norwood, Muscatine.....Appt. October 10, 1905.

Commissary Sergeant.

Albert J. Thomas, Muscatine.....Appt. July 10, 1906

Color Sergeants.

Wm. G. McManus, Davenport..... { Appt. Dec. 12, 1904
{ Re-appt. Nov. 6, 1905
Faye G. Bennison, Muscatine.....Appt. July 14, 1906

Mounted Orderlies.

Sergeant Arthur L. Madden, Muscatine.....Appt. May 1, 1906
Sergeant Arthur J. Freers, Muscatine.....

Orderlies not Mounted.

Corporal Wilfrid A. Wombacher, Iowa City.....Appt. May 9, 1906
Corporal Geo. E. Simmons, Ottumwa.....Appt. June 14, 1906
Corporal Alfred H. Davis, Burlington.....Appt. June 14, 1906
Corporal Ray E. Trafton, Newton.....Appt. July 16, 1906

REGIMENTAL BAND, OTTUMWA.

Chief Musician.

Russell W. Harper, Ottumwa.....{Appt. Dec. 9, 1902; Re-appt. Feb. 24, 1905; Re-appt. March 5, 1906}

Principal Musician.

John C. Fisher, Ottumwa.....Appt. April 24, 1906

Drum Major.

Edward Stellar, Ottumwa.....Appt. March 30, 1906

MEDICAL DEPARTMENT.

First Class Sergeant.

Theo. W. Kemmerer, Davenport.....Appt. June 22, 1906

Sergeants.

Fred S. Cook, Davenport.....Appt. June 22, 1906
Otto R. Voss, Davenport.....Appt. June 22, 1906

FIRST BATTALION.

MAJOR FRANK E. WETHERELL, *Commanding.*
FIRST LIEUTENANT H. BERT SPECK, *Adjutant.*
SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY E, CENTERVILLE.

Name.	Rank.	Date of Rank and Com.
Claude A. Baker	Captain	December 19, 1904.
Volla W. Green	First Lieutenant	July 6, 1908.
Geo. Bever, Jr.	Second Lieutenant	June 11, 1906.

COMPANY G, OTTUMWA.

Edward J. Rosenauer	Captain	January 22, 1906.
Clarence E. Schamp	First Lieutenant	May 21, 1906.
Carl Hooyer	Second Lieutenant	May 21, 1906.

COMPANY L, NEWTON.

Frank H. Clements	Captain	March 26, 1906.
Arthur E. Woody	First Lieutenant	March 26, 1906.
Louis Perry	Second Lieutenant	May 21, 1906.

COMPANY F, OSKALOOSA.

John C. Bradbury	Captain	May 28, 1906.
Norman J. Kissick	First Lieutenant	May 28, 1906.
Arden McCoy	Second Lieutenant	May 30, 1906.

SECOND BATTALION.

MAJOR RALPH P. HOWELL, *Commanding.*
FIRST LIEUTENANT RALPH C. WILLIAMSON, *Adjutant.*
SECOND LIEUTENANT JOHN P. LEONARDY, *Batn. Qr. M. Csy. Off.*

COMPANY I, IOWA CITY.

Name.	Rank.	Date of Rank and Com.
George W. Ball	Captain	May 9, 1904.
.....	First Lieutenant	.....
Grant N. Spinden	Second Lieutenant	October 30 1905.

COMPANY K, GRINNELL.

Howard L. Triplett	Captain	October 24, 1905.
Walter J. Neely	First Lieutenant	March 5, 1906.
Edwin E. Bump	Second Lieutenant	March 5, 1906.

COMPANY C, MUSCATINE.

William S. Norton	Captain	November 20, 1905.
George Luckhardt	First Lieutenant	November 6, 1905.
Ralph Othmer	Second Lieutenant	November 6, 1905.

COMPANY B, DAVENPORT.

Oliver W. Kulp	Captain	April 18, 1906.
James D. Mason	First Lieutenant	April 13, 1903.
.....	Second Lieutenant	.....

THIRD BATTALION.

MAJOR FRED S. HOLSTEEN, *Commanding.*

FIRST LIEUTENANT LORIE D. PERRINE, *Adjutant.*

SECOND LIEUTENANT ALBERT E. BROWN, *Batn. Qr. M. Csy. Off.*

COMPANY M, FAIRFIELD.

Name.	Rank.	Date of Rank and Com.
Edwin E. Lucas	Captain	Rank, August 3, 1900. Com., August 3, 1905.
John F. Ready	First Lieutenant	April 11, 1904.
Charles C. Cummings	Second Lieutenant	April 25, 1904.

COMPANY D, WASHINGTON.

David W. Harvey	Captain	June 9, 1902.
John H. Steck	First Lieutenant	July 21, 1905.
Pollok J. Wallace	Second Lieutenant	January 11, 1904.

COMPANY H, BURLINGTON.

Henry A. Woellhaf	Captain	February 12, 1906.
Frank G. Woellhaf	First Lieutenant	October 31, 1904.
John A. Dewein	Second Lieutenant	May 28, 1906.

COMPANY A, FORT MADISON.

Thos. P. Hollowell, Jr	Captain	June 25, 1906.
John L. Pritchett	First Lieutenant	June 25, 1906.
George Hewitt	Second Lieutenant	June 25, 1905.

FIFTY-FIFTH INFANTRY.

Organized as a twelve company regiment by General Orders No. 8, A. G. O., April 18, 1892, by transfer of companies from the Third and Fifth Regiments. Mustered into the United States service, War with Spain, May 30, 1898. Mustered out of United States service at San Francisco, Cal., November 2, 1899. Completed reorganization as 51st Regiment, Iowa National Guard, March 26, 1900. Number designation changed to 55th Infantry, by General Orders No. 19, A. G. O., November 26, 1902.

HEADQUARTERS, AMES, IOWA.

Colonel.

James Rush Lincoln, Ames..... { Rank, May 1, 1890
{ Com., March 26, 1905

Lieutenant Colonel.

Ernest R. Bennett, Des Moines.....February 17, 1902

Majors.

William C. Mentzer, Knoxville..... { Rank, March 26, 1900
{ Com., March 26, 1905.

Mathew A. Tinley, Council Bluffs.....February 17, 1902
Daniel W. Turner, Corning.....April 7, 1902

Surgeon.

Major Wilbur S. Conkling, Des Moines.....May 16, 1906

Assistant Surgeons.

First Lieutenant Park A. Findley, Des Moines.....May 16, 1906
First Lieutenant Edward M. Myers, Boone.....July 14, 1906

Regimental Adjutant.

Captain Emory C. Worthington, Des Moines..... { Rank May 5, 1898
{ Com., April 25, 1905

Quartermaster.

Captain Herbert C. Lane, Red Oak..... { Rank, May 14, 1900
{ Com., May 14, 1905

Commissary of Subsistence.

Captain Guy S. Brewer, Des Moines.....March 27, 1905

Chaplain.

Captain Albert A. Walburn, Osceola..... { Rank April 25, 1900
{ Com., April 25, 1905

Battalion Adjutants.

First Lieutenant George L. Garton, Des Moines..... Rank, May 15, 1900

.....

First Lieutenant Paul I. Van Order, Council Bluffs.....July 14, 1904

Battalion Quartermaster Commissary Officers.

Second Lieutenant Lloyd D. Ross, Red Oak..... { Rank, April 8, 1901
{ Com., May 16, 1906
Second Lieutenant Richard D. Rutherford, Council Bluffs..... { Rank, Sept. 22, 1903
{ Com., June 19, 1906
Second Lieutenant Frank P. Christy, Des Moines.....June 19, 1906

Acting Inspector Small Arms Practice.

Second Lieutenant Lloyd D. Ross, Batn. Qr. M. Csy. Off. (detailed).....

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

Herbert E. Hadley, Nevada.....Appt. July 20, 1905

Battalion Sergeants Major

.....

.....

.....

Quartermaster Sergeant.

.....

Commissary Sergeant.

.....

Color Sergeants.

A. L. Queal, Ames.....Appt. March 27, 1905

.....

Mounted Orderlies.

Sergeant Wilmot A. Danielson, Ames.....Appt. July 25, 1906
Sergeant Louis E. Orcutt, Council Bluffs.....Appt. July 25, 1906

Orderlies not Mounted.

Corporal.....
Corporal.....
Corporal.....
Corporal.....

REGIMENTAL BAND, CENTERVILLE.

Chief Musician.

George W. Landers, Centerville..... Appt. July 23, 1892; Re-appt. July 23, 1895; Re-appt. June 30, 1900; Re-appt. July 22, 1903; Re-appt. July 25, 1906

Principal Musician.

Fred Taylor, Centerville.....

Drum Major.

LeRoy Caster, Centerville..... Appt. October 9, 1903; Re-appt. July 17, 1905

MEDICAL DEPARTMENT.

First Class Sergeant.

Earl B. Bush, Des Moines..... Appt .....

Sergeants.

.....

.....

FIRST BATTALION.

MAJOR WILLIAM C. MENTZER, *Commanding.*

FIRST LIEUTENANT ....*Adjutant.*

SECOND LIEUTENANT RICHARD D. RUTHERFORD, *Batn. Qr. M. Csy. Off.*

COMPANY E, SHENANDOAH.

Name	Rank.	Date of Rank and Com.
George H. Castle	Captain	Rank, June 12, 1900. Com., June 26, 1905.
George M. Castle	First Lieutenant	June 26, 1905.
Harry E. Schriver	Second Lieutenant	June 26, 1905.

COMPANY G, WINTERSET.

Charles W. Aikins	Captain	September 18, 1905.
Fred D. Hudson	First Lieutenant	September 18, 1905.
Phil R. Wilkinson	Second Lieutenant	September 18, 1905.

COMPANY C, AMES.

Herman Knapp	Captain	November 22, 1905.
Francis A. Underwood	First Lieutenant	March 5, 1906.
Ira J. Scott	Second Lieutenant	March 5, 1906.

COMPANY L, COUNCIL BLUFFS.

Samuel A. Greene	Captain	June 27, 1906.
Alfred M. Peterson	First Lieutenant	June 27, 1906.
*Percy A. Lainson	Second Lieutenant	July 23, 1906.

*Elected, but awaiting examination.

SECOND BATTALION.

MAJOR MATHEW A. TINLEY, *Commanding.*

FIRST LIEUTENANT PAUL I. VAN ORDER, *Adjutant.*

SECOND LIEUTENANT LLOYD D. ROSS, *Batn. Qr. M. Csy. Off.*

COMPANY B, VILLISCA.

Name.	Rank.	Date of Rank and Com.
John T. Poston	Captain	Rank, January 14, 1901. Com., February 12, 1906.
Ben Baker	First Lieutenant	April 11, 1903.
Geo. E. Whan	Second Lieutenant	July 20, 1905.

COMPANY K, CORNING.

Claude M. Stanley	Captain	May 27, 1902.
Jay A. Conaway	First Lieutenant	February 5, 1906.
Arthur E. Hull	Second Lieutenant	February 5, 1906.

COMPANY M, RED OAK.

Ivar E. Ellwood	Captain	April 17, 1905.
Earle C. Hessler	First Lieutenant	April 17, 1905.
G. Ray Logan	Second Lieutenant	April 17, 1905.

COMPANY D, KNOXVILLE.

Paul E. Bellamy	Captain	June 11, 1906.
Roy E. Brady	First Lieutenant	June 11, 1906.
Louis R. Elliott	Second Lieutenant	June 11, 1906.

THIRD BATTALION.

MAJOR DANIEL W. TURNER, *Commanding.*

FIRST LIEUTENANT GEORGE L. GAXTON, *Adjutant.*

SECOND LIEUTENANT FRANK P. CHRISTY, *Batn. Qr. M. Csy. Off.*

COMPANY I, CRESTON.

Name.	Rank.	Date of Rank and Com.
Wm. Bell	Captain	May 25, 1905.
Wm. F. Ohlschlager	First Lieutenant	May 25, 1905.
Everett F. Heaton	Second Lieutenant	May 25, 1905.

COMPANY F, DES MOINES.

Amos W. Brandt	Captain	July 17, 1905.
Charles Tillotson, Jr	First Lieutenant	November 4, 1905.
Edward O. Fleur	Second Lieutenant	March 24, 1905.

COMPANY H, ATLANTIC.

Albert M. Petite	Captain	May 21, 1906.
.....	First Lieutenant	
John F. O'Connell	Second Lieutenant	July 17, 1905

COMPANY A, DES MOINES.

Frederick S. Hird	Captain	June 18, 1906.
Roscoe O. Blakely	First Lieutenant	June 18, 1906.
Cecil C. Koons	Second Lieutenant	June 18, 1906.

FIFTY-SIXTH INFANTRY.

Organized as a twelve company regiment by General Orders No. 8, A. G. O., April 18, 1892, by transfer of companies from the First, Third and Sixth Regiments. Mustered into the United States service, War with Spain, May 25, 1898. Mustered out of the United States service at Camp McKinley, Des Moines, October 30, 1898. Completed re-organization as 52d Regiment, Iowa National Guard, April 20, 1899. Number designation changed by G. O. No. 19, A. G. O., November 26, 1902.

HEADQUARTERS, SIOUX CITY, IOWA.

Colonel.

William B. Humphrey, Sioux City ..... { Rank, April 30, 1897
Com., April 20, 1904

Lieutenant Colonel.

Thomas F. Cooke, Des Moines ..... July 11, 1904

Majors.

Geo. M. Parker, Sac City ..... April 20, 1904
William T. Chantland, Fort Dodge ..... May 8, 1904
Timothy J. Mahoney, Boone ..... May 24, 1905

Surgeon.

Major Donald Macrae, Jr., Council Bluffs ..... { Rank, July 22, 1903
Com., April 12, 1906

Assistant Surgeons.

First Lieutenant Frank J. Murphy, Sioux City ..... June 21, 1906
First Lieutenant J. Leland Van Gorden, Emmetsburg ..... June 21, 1906

Regimental Adjutant.

Captain W. Cornish Beck, Sioux City ..... July 14, 1904

Quartermaster.

Commissary of Subsistence.

Captain Jerome B. Frisbee ..... { Rank, June 16, 1902
Com., August 1, 1906

Chaplain.

Captain Ebenezer S. Johnson, Rock Rapids ..... { Rank, May 18, 1898
Com., June 21, 1904

Battalion Adjutants.

First Lieutenant Edmund A. Ringland, Boone ..... { Rank, June 21, 1899
Com., June 21, 1904
First Lieutenant Miles W. Newby, Onawa ..... { Rank, June 6, 1903
Com., Nov. 10, 1903
First Lieutenant Charles Freeman Starr, Mason City ..... March 24, 1905

Battalion Quartermaster Commissary Officers.

Second Lieutenant Ralph J. Laird, Algona ..... May 24, 1906
Second Lieutenant Harold J. Smith, Williams ..... June 4, 1906
Second Lieutenant William H. Dessel, Ida Grove ..... June 25, 1906

Acting Inspector Small Arms Practice.

Captain Wiley S. Rankin, Co. A, Fifty-sixth Inf., Mason City (detailed) .. June 23, 1905

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

Enoch W. Cornell, Sioux City ..... Appt. Aug. 15, 1906

Battalion Sergeants Major

George A. Yaus, Webster City .....
Roy Carpenter, Algona ..... Appt. Aug. 15, 1906
Archie W. Crary, Boone ..... Appt. Aug. 28, 1906

Quartermaster Sergeant.

A. F. Dailey, Algona ..... { Appt. June 11, 1903
Re-appt. June 11, 1906

Commissary Sergeant.

Wm. S. Bray, Sheldon ..... Appt. Aug. 28, 1906

Color Sergeants.

Starr Parker, Mason City ..... Appt. Aug. 15, 1906
.....

Mounted Orderlies.

Sergeant Edwin A. R. Lloyd, Mason City ..... Appt. Aug. 15, 1906
Sergeant Walter R. Kettleson, Sioux City ..... Appt. Aug. 15, 1906

Orderlies not Mounted.

Corporal Gust E. Lindberg, Sioux City ..... Appt. Aug. 15, 1906
Corporal Jesse W. Palmer, Fort Dodge ..... Appt. Aug. 15, 1906
Corporal Willis H. McClain, Boone ..... Appt. Aug. 15, 1906
Corporal .....

REGIMENTAL BAND, FORT DODGE.

Chief Musician.

Carl Quist, Fort Dodge.....{ Appt. Feb. 25, 1905
Re-appt. June 20, 1906

Principal Musician.

John F. Magennis, Fort Dodge.....Appt. June 6, 1905

Drum Major.

Arthur M. Kruckman, Fort Dodge.....{ Appt. June 6, 1905
Re-appt. July 30, 1906

MEDICAL DEPARTMENT.

First Class Sergeant.

Arthur E. Lane, Council Bluffs.....Appt. July 25, 1906

Sergeants.

James Macrae, Jr., Council Bluffs.....Appt. July 25, 1906
Merle F. Warner, Council Bluffs.....Appt. July 25, 1906

FIRST BATTALION.

MAJOR GEORGE M. PARKER, *Commanding.*

FIRST LIEUTENANT EDMUND A. RINGLAND, *Adjutant.*

SECOND LIEUTENANT RALPH J. LAIRD, *Batn. Qr. M. Csy. Off.*

COMPANY C, WEBSTER CITY.

Name.	Rank.	Date of Rank and Com.
Norman P. Hyatt	Captain	Rank, June 1, 1899. Com., June 2, 1904.
Geo. M. Teed	First Lieutenant	March 30, 1903.
Frank J. Lund	Second Lieutenant	January 4, 1904.

COMPANY A, MASON CITY.

Wiley S. Rankin	Captain	January 26, 1903.
Conrad F. Helbig	First Lieutenant	February 13, 1905.
John A. Stewart	Second Lieutenant	June 15, 1903.

COMPANY I, BOONE.

Harley B. Wilson	Captain	June 12, 1905.
George L. Lawson	First Lieutenant	February 21, 1906.
Oneida P. Shurtz	Second Lieutenant	March 15, 1906.

COMPANY F, ALGONA.

*Chas. E. Chubb	Captain	October 10, 1906.
*Clark H. Belknap	First Lieutenant	October 10, 1906.
*Duvaines. Redfield		

*Elected, but awaiting examination.

SECOND BATTALION.

MAJOR WILLIAM T. CHANTLAND, *Commanding.*

FIRST LIEUTENANT MILES W. NEWBY, *Adjutant.*

SECOND LIEUTENANT HAROLD J. SMITH, *Batn. Qr. M. Csy. Off.*

COMPANY K, EMMETSBURG.

Name.	Rank.	Date of Rank and Com.
James E. Williams	Captain	March 9, 1903.
Frank D. Grout	First Lieutenant	March 9, 1903.
Thomas F. Rutledge	Second Lieutenant	Rank, December 24, 1900. Com., December 26, 1905.

COMPANY H, SIOUX CITY.

Willard M. Flynn	Captain	September 12, 1904.
Frederick W. Hood	First Lieutenant	July 11, 1904.
Thomas E. Harrington	Second Lieutenant	August 8, 1904.

COMPANY D, ROCK RAPIDS.

Clarence J. Miller	Captain	October 28, 1905.
*Bert W. Penman	First Lieutenant	November 12, 1906.
*Arthur G. Miller	Second Lieutenant	November 12, 1906.

COMPANY E, SHELDON.

Winfred H. Bailey	Captain	August 30, 1906.
*Geo. M. Walker	First Lieutenant	August 30, 1906.
	Second Lieutenant	

* Elected, but awaiting examination.

THIRD BATTALION.

MAJOR TIMOTHY J. MAHONEY, *Commanding.*

FIRST LIEUTENANT CHARLES FREEMAN STARR, *Adjutant.*

SECOND LIEUTENANT WILLIAM H. DESSEL, *Batn. Qr. M. Csy. Off.*

COMPANY L, SIOUX CITY.

Name.	Rank.	Date of Rank and Com.
Harry H. Edwards	Captain	August 9, 1905.
Eric G. Knos	First Lieutenant	Sepember 25, 1905.
Frederick J. Taylor	Second Lieutenant	November 8, 1905.

COMPANY M, SAC CITY.

Harry S. Parker	Captain	September 22, 1905.
Hiram T. Rimmer	First Lieutenant	January 10, 1906.
*Wilder H. Eaton	Second Lieutenant	July 9, 1906.

* Elected, but awaiting examination.

COMPANY B, IDA GROVE.

Albert C. Johnston	Captain	February 14, 1906.
Fred G. Stough	First Lieutenant	March 15, 1906.
Thos. Emmett Murphy	Second Lieutenant	June 14, 1906.

COMPANY G, FORT DODGE.

Harlow M. Pratt	Captain	March 22, 1906.
Stafford M. Carpenter	First Lieutenant	January 10, 1906.
Wm. P. Rohrbach	Second Lieutenant	February 6, 1906.

RELATIVE RANK OF OFFICERS.

OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
1.	Brig. Gen. Wm. H. Thrift (Adjutant General). Born Oct. 13, '47, in Iowa. Rk. Feby. 1, 1905. Re-appt. Apr. 12, '06.	pvt. co. D, 16 Iowa inf. Dec. 2, 61; dis. by reason of wound nov. 21, 62; pvt co. C, N. B. Brig. aug. 5, 63; mus. out sept. 16, 63 upon disbandment of company; pvt. co. F, Northern Border Brigade sept. 17, 63; mus. oct. 14, 63; m. o. dec. 9, 63 at Spirit Lake, Iowa; pvt. co. D, 44 Iowa inf. june 1, 64; m. o. sept. 15, 64; maj. and add. paymaster U. S. vols. may 28, 98; m. o. june 13, 99.	pvt. co. H, 4 regt. I. N. G. july, 77; capt. feb. 20, 78; insp. gen. Jan. 27, 80; col. 4 regt. aug. 8, 81; res. oct. 19, 85; capt. co. A, 4 regt. I. N. G. oct. 13, 85; res. oct. 26, 87; capt. co. A, 4 regt. I. N. G. june 11, 90; co. trs. to co. A, 1 regt. april 30, 92; term expired june 11, 95; capt. and insp. s. a. p. 1 regt. june 18, 95; m. o. june 2, 98; capt. co. A, 49 regt. I. N. G. sept. 18, 99; com. expir. sept. 18, 04; re-el. capt. A, 53 inf. sept. 19, 04; adjt. gen'l feb. 1, 05; com. exp. april 12, 06. Repeal of sec. 7, chap. 77, acts of 30th Gen'l Assembly; re-appt. adjt. gen'l apr. 12, 06.

COLONELS.

1.	Jas. Rush Lincoln (Colonel 55th Infty). Born Feby. 2, '45, in Maryland. Rk. May 1, 1890. Com. Mch. 26, 1905.	brig. gen. U. S. vols. may 27, 98; m. o. march 15, 99.	Served during entire period war of rebellion; capt. co. F, 3 regt. I. N. G. may 27, 76; re-elected july 19, 79; maj. 8 regt. sept. 20, 79; lt. col. july 1, 80; res. oct. 26, 81; capt. co. A, 1 regt. oct. 7, 82; res. may 29, 84; capt. co. D, 1 regt. may 29, 84; res. april 14, 88; lt. col. a. d. c. to gov. jan. 29, 90; ch. of eng. and ch. sig. officer may 1, 90; insp. gen. april 29, 92; re-appt. feb. 1, 94;; re-appt. feb. 1, 96; re-appt. feb. 1, 98; res. july 7, 98; re-appt. insp. gen. march 16, 99; col. 51 regt. I. N. G. march 26, 00; com. expir. march 26, 05; re-el. col. 55 inf. mar. 26, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
2.	Wm. B. Humphrey (Colonel 56th Infty). Born Aug. 8, '55, in Maine. Rk. Apr. 30, '97. Com. Apr. 20, 1904.	col. 52 inf. Iowa vols, april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. H. 3 regt. I. N. G. june 22, 87; sergt. and 1 sergt. 88 and 89; co. trs. to co. H, 6 regt. 89; 2 lt. dec. 30, 89; capt. june 2, 90; co. trs. to co. H, 4 regt. april 30, 92; maj. 4 regt. june 4, 92; lt.-col. nov. 23, 94; col. april 30, 97; m. o. may 25, 98; col. 52 regt. I. N. G. april 20, 99; com. expir. apr. 20, 04; re-el. apr. 20, 04; exam. apr. 27, 04.
3.	William G. Dows (Colonel 53 Infty). Born Aug. 12, '64, in Iowa. Rk. Apr. 4, '98. Com. Mar. 26, '05.	col. 49 inf. Iowa vols. apr. 26, 98; mus. june 2, 98; m. o. may 13, 99.	4 yrs. Shattuck school; pvt. co. C, 1 regt. I. N. G. jan. 9, 84; 1 sergt. aug. 4, 84; 2 lt. april 6, 85; 1 lt. jan. 18, 86; adjt. 1 regt. jan. 6, 90; maj. dec. 21, 91; lt. col. april 30, 97; col. april 4, 98; mus. out june 2, 98; col. 49 regt. march 26, 00; com. expir. mar. 26, 05; re-elected col. 53rd inf. mar. 26, 05.
4.	Charles E. Mitchell (Aid-de-Camp). Born July 20, '46, in Ohio. Rk. Feby. 1, 1902. Re-appt. Apr. 12, '06.	pvt. 17 Ohio artillery aug. 14, 62, to July 20, 65.	a. d. c. to gov. feb. 1, 96; a. d. c. to gov. feb. 1, 02, com. expir. apr 12. 06. Repeal of sec. 7, chap. 77, acts 30th General Assembly; re-appt. apr. 12, 1906.
5.	Hugh B. Hedge (Aid-de-Camp.) Born Oct. 29, 39, in Pa. Rk. Feby. 1, '02. Re-appt. Apr. 12, '06.	5th corp. and sergt. Ringgold's cav. and 22 Pa. cav. from june 26, 61, to july, 64.	appt. comsy. gen'l feb. 1, 02; com. expir. Repeal of sec. 7, chap. 77, Acts of 30th General Assembly; appt. aide apr. 12, 06.
6.	Wilton McCarthy (Surgeon General). Born June 18, '72, in Iowa. Rk. Feby 1, '02. Re-appt. Apr. 12, '06.		appt. surg. genl. feb. 1, 02; com. expir. apr. 12, 06, Repeal of sec. 7, chap. 77, Acts of 30th Gen'l Assembly; re-appt. apr. 12, 06.
7.	Arthur A. Penquite (Aid-de-Camp). Born Apr. 1, '59, in Ohio. Rk. Feby. 1, 02. Re-appt. April 12, '06.		a. d. c. to gov. feb. 1, 02; com. expir. apr. 12, 06. Repeal of sec. 7, chap. 77, acts of 30th Gen'l Assembly; re-appt. apr. 12, 06.
8.	Herbert M. Bigelow (Aid-de-Camp). Born May 2, '63, in Ill. Rk. Feby. 1, 1902. Re-appt. Apr. 12, '06.		a. d. c. to gov. feb. 1, 02; com. expir. apr. 12, 06; Repeal of sec. 7, chap. 77, Acts of 30th Gen'l Assembly; re-appt. apr. 12, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
9.	Frank W. Bishop (Colonel 54th Infty). Born May 5, '68, in Ill. Rk. March 20, 1904.	enl. 2 U. S. inf. feb. 4, 90; dis. as sergt. feb. 4, 95; capt. co. C, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	enl. Ill. N. G. jan. 3, 87; dis. as corp. jan. 3, 90; 1 lt. and bat. adj. 2 regt. I. N. G. may 29, 95; capt. co. C, 2 regt. jan. 11, 98; m. o. may 17, 98; capt. co. C, 50 regt. I. N. G. feb. 13, 99; maj. 50 regt. dec. 20, 99; lt. col. 54 regt. I. N. G. dec. 22, 02; examined jan. 30, 1903; col. 54th inf. mar. 20, 04.
10.	William H. Evans (General Inspector Small Arms Practice). Born June 26, '48, in England. Rk. Oct. 12, 1905. Re-appt. Apr. 12, '06.		pvt. co. K, 5 regt. I. N. G. july 31, 78; corp. may 1, 80; 2 lt. july 9, 87; 1 lt. july 18, 90; q. m. 5 regt. oct. 19, 91; maj. 3 regt. april 30, 92; maj. and insp. s. a. p. 1 brig. aug. 26, 95; re-app. march 25, 96; asst. genl. insp. s. a. p. july 4, 00; com. expir. july 4, 05; re-appt. asst. genl. insp. s. a. p. july 4, 05; genl. insp. s. a. p. oct. 12, 05; com. expir. apr. 12, 06. Repeal of sec. 7, chap. 77, Acts of 30th Gen'l. Assembly; re-appt. apr. 12, 06.
11.	Guy E. Logan (Asst. Adjt. General). Born Mch. 11, '71, in Iowa. Rk. April 12, 1906. Re-appt. April 12, '06.	2 lt. co. M, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; m. o. nov. 2, 99.	2 lt. co. M, 3 regt. I. N. G. oct. 18, 93; m. o. may 30, 98; 1 lt. co. M, 51 regt. I. N. G. nov. 21, 99; capt. april 23, 00; asst. adjt. genl. apr. 1, 05; com. expir. apr. 12, 06. Repeal of sec. 7, chap. 77, Acts 30th Gen'l. Assembly; re-appt. colonel and asst. adjt. gen'l. apr. 12, 1906.

LIEUTENANT-COLONELS.

1.	Ernest R. Bennett (Lieutenant Colonel 55th Infty). Born Oct. 13, '69 in Ia. Rk. Feby. 17, 1902.	1 lt. co. H, 51 inf. Iowa vols, april 26, 98; mus. may 30, 98; m. o. nov. 2, 99.	pvt. co. H, 3 regt. I. N. G. july 11, 89; 2 lt. oct. 16, 94; 1 lt. march 5, 95; res. nov. 18, 95; pvt. co. H, 3 regt. mar. 16, 96; 1 lt. aug. 17, 97; m. o. may 30, 98; capt. co. H, 51 regt. I. N. G. feb. 15, 00; maj. 51 regt. march 26, 00; lt. col. feb. 17, 02; examined march 27, 02.
2.	Elliott E. Lambert (Lieutenant Colonel 54th Infty). Born Jany. 8, '63 in Ohio. Rk. May 2, 1904.	lt. col. 50 inf. Iowa vols. april 26, 98; mus. may 18, 98; col aug. 29, 98; m. o. nov. 30, 98.	pvt. co. B, 3 regt. I. N G. july 15, 88; capt. mar. 8, 89; maj. 2 regt. april 30, 92; lt. col. jan. 11, 97; m. o. may 18, 98; enl. co. L, 50 regt. I. N. G. feb. 5, 00; maj. 50 regt. july 16, 00; lt. col. 54 inf. may 2, 04; examined june 21, 04.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
3.	Thos. F. Cooke (Lieutenant Colonel 56th Infty). Born Jany. 29, '63 in Ia. Rk. July 11, '04.	capt. co. F, 52 regt. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	capt. co. F, 6 regt. I. N. G. july 2, 89; act. insp. s. a. p. 2 brig. 90; genl. insp. s. a. p. july 28, 93; re-app. feb. 8, 94; re-appt. feb. 1, 96; re-appt. feb. 1, 98; m. o. may 25, 98; re-appt. oct. 30, 98; re-appt. feb. 1, 00; m. o. feb. 1, 02; insp. s. a. p. march 19, 03; exam. june 5, 03; lt. col. 56 inf. I. N. G. july 11, 04; exam. aug. 9, 04.
4.	Hubert A. Allen (Lieutenant Colonel 53d Infty). Born April 4, '71 in Iowa. Rk. May 8, '05.	capt. co. E, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; m. o. may 13, 99.	1 year Iowa Agr. Col.; pvt. co. H, 4 regt. I. N. G. feb. 24, 90; 1 lt. dec. 10, 91; mus. out with co. dec. 16, 92; capt. co. E, 1 regt. I. N. G. june 4, 96; mus. out june 2, '98; maj. 49 regt. june 1, 00; lt. col. 53 inf. may 8, 05; exam. jure 16, 05.

MAJORS.

1	Frank R. Fisher (Major 53d Infty). Born June 20, '57 in Ill. Rk. May 24, '98. Com. Mch. 26, '05.	maj. 49 inf. Iowa vols. may 24, 98; mus. june 2, 98; mus. out may 13, 99.	pvt. co. B, 4 regt. I. N. G. july 6, 88; sergt. july 26, 90; 2 lt. july 19, 91; 1 lt. jan. 25, 92; trs. to 1 regt. apr. 30, 92; capt. oct. 27, 93; maj. 1 regt. may 24, 98; mus. out june 2, 98; maj. 49 I. N. G. mar. 26, 00; com. expir. mar. 26, 05; re-elected maj. 53d inf. march 26, 05.
2.	David S. Fairchild, Jr. (Surgeon 54th Infty). Born March 23, '71 in Minn. Rk. Dec. 5, '98. Com. Apr. 23, '06.	asst. surg. 51 inf. Iowa vols. may 6, 98; mus. may 6, 98; maj. and surg. 51 Iowa vols. dec. 5, 98; m. o. nov. 2, 99.	2 yrs. Iowa Agr. Col.; maj. and surg. I. N. G. april 11, 00; com. expir. apr. 11, 04; re-app. may 8, 05; com. expir. apr. 12, 06. Repeal of sec. 7, chap. 77, Acts 30th Gen'l. Assembly; appt. major surgeon 54 inf. apr. 23, 06.
3.	Louis J. Rowell (Major 53d Infty). Born March 26, '72 in Iowa. Rk. March 26, '00. Com. March 26, '05.	capt. co. F, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; mus. out may 13, 99.	2 years State University of Iowa; pvt. co. B, 1 regt. I. N. G. feb. 18, 88; co. trs. to co. M, 2 regt. april 30, 92; 2 lt. july 29, 92; capt. may 28, 94; trs. with co. to co. F, 1 regt. dec. 10, 96; mus. out june 2, 98; capt. co. F, 49 regt. I. N. G. sept. 25, 99; maj. 49 regt. march 26, 00; com. exp. mar. 26, 05; re-el. maj. 53d inf. mar. 26, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
4.	Wm. C. Mentzer (Major 55th Infty). Born Oct. 13, '67 in Ind. Rk. Mch. 26, '00. Com. Mch. 26, '05.	2 lt. co. D, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; regt. adjt. aug. 25, 99; m. o. nov. 2, 99.	pvt. co. D, 3 regt. I. N. G. feb. 16, 97; 2 lt. apr. 5, 97; m. o. may 30, 98; maj. 51 regt. I. N. G. mar. 26, 00; com. expir. mar. 26, 05; re-el. maj. 55 inf. mar. 26, 05.
5.	Mathew A. Tinley (Maj. 55th Infty). Born Mch. 5, '76 in Iowa. Rk. Feby. 17, '02.	2 lt. co. L, 51 inf. Iowa vols. may 10, 98; mus. may 30, 98; 1 lt. aug. 5, 99; m. o. nov. 2, 99.	pvt. co. L, 3 regt. I. N. G. june 4, 94; m. o. may 30, 98; capt. co. L, 51 regt. I. N. G. jan. 18, 00; maj. feb. 17, 02; examined march 13, 02.
6.	Daniel W. Turner (Major 55th Infty). Born Mch. 17, '77 in Ia. Rk. Apr. 7, '02.	pvt. co. K, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; corp. june 20, 98; m. o. nov. 2, 99.	pvt. co. K, 3 regt. I. N. G. april 22, 98; m. o. may 30, 98; 1 lt. co. K, 51 regt. I. N. G. feb. 24, 00; capt. nov. 5, 00; maj. april 7, 02; examined april 24, 02.
7.	Frank E. Wetherell (Major 5th Infty). Born Sept. 5, '69 in Ohio. Rk. Mch. 16, '03.		3 yrs. State Univ. bat; pvt. co. F, 3 regt. I. N. G. april 1, 87; 1 sergt. july, 90; 2 lt. july 21, 91; 1 lt. oct. 20, 91; res. may 15, 93; capt. co. F, 51 regt. I. N. G. mar. 7, 00; trs. to 54; maj. mar. 16, 03; exam. apr. 3, 03.
8.	Donald Macrae, Jr. (Surgeon 56th Infty). Born Jany. 24, '70 in Iowa. Rk. July 22, '03. Com. Apr. 12, '06.	1 lt and asst. surg. 51 inf. Iowa vols. may 6, 98; m. o. nov. 2, 99.	1 lt. and asst. surg. I. N. G. april 11, 00; maj. and surg. july 22, 03; com. exp. apr. 12, 06. Repeal of sec. 7, chap. 77, Acts of 30th Gen'l. Assembly; appt. major surgeon 56th inf. apr. 12, 06.
9.	Ralph P. Howell, (Major 54th Infty). Born Dec. 12, '70 in Ia. Rk. Mch. 20, '04.	capt. and com. of sub. U. S. vols. may 17, 98; m. o. sept. 10, 98.	1 yr. State Univ. of Iowa; pvt. co. C, 3 regt. I. N. G. jan. 13, 90; co. trs. to co. I, 2 regt. april 30, 92; corp. and sergt. 93 and 94; maj. and j. a. 1 brig. jan. 25, 95; re-app. jan. 11, 97; m. o. may 17, 98; capt. co. I, 50 regt. I. N. G. dec. 3, 00; maj. 54 inf. mar. 20, 04.
10.	Geo. M. Parker, (Major 56th Infty). Born Mch. 8, '47 in Ill. Rk. April 20, '04.	pvt. co. H, 21 inf. Iowa vols. june 25, 62; mus. aug. 23, 62; m. o. july 15, 65; sergt. 18 U. S. inf. 66 to 69.	capt. co. M. 52 regt. I. N. G. june 6, 1900; maj. 56th inf. apr. 20, 04; examined apr. 27, 04.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
11.	Wm. T. Chantland, (Major 56th Infty). Born June 27, '70 in Ia. Rk. May 8, '04.	capt. co. G, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	in bat. State University of Iowa; pvt. 88; corp. 89; 1 sergt. 90; capt. 91; 1 lt. co. G, 6 regt. I. N. G. feb. 13, 92; co. trs. to co. G, 4 regt. april 30, 92; capt. jan. 21, 95; m. o. may 25, 98; pvt. co. G, 56 inf. I. N. G. july 13, 03; capt. july 28, 03; examined aug. 11, 03; resig. may 25, 04; major 56th inf. may 8, 04; exam. june 21, 04.
12.	Fred S. Holsteen, (Major 54th Infty). Born July 5, '73 in Iowa. Rk. June 30, '04.		5 yrs. State University of Iowa, last year as commandant of cadets, with rank as cadet maj; pvt. co. I, 50 regt. I. N. G. mar. 6, 99; dis. sept. 2, 99; pvt. co. F, 50 regt. I. N. G. july 16, 00; 1 sergt.; capt. june 12, 01; exam. july 15, 01; maj. 54th inf. june 30, 04; exam. aug. 9, 04.
13.	Timothy J. Mahoney, (Major 56th Infty). Born Oct. 16, '76 in Ia. Rk. May 24, '05.	pvt. co. I, 52 inf. Iowa vols. may 25, 98; corp. july 1, 98; m. o. oct. 30, 98.	4 years Iowa Agr. Col; pvt. co. I, 4 regt. I. N. G. june 27, 96; m. o. may 25, 98; 1 lt. co. I, 52 regt. I. N. G. april 5, 99; capt. june 6, 01; exam. july 11, 01; maj. 56 inf. may 24, 05.
14.	Elza C. Johnson, (Major 53d Infty). Born April 14, '73 in Ia. Rk. June 5, '03.	capt. co. M, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; m. o. may 13, 99.	corp. Iowa State Univ. 90; sergt. and 1 lt. 91 and 93; capt. co. M, 1 regt. I. N. G. dec. 8, 93; m. o. june 2, 98; capt. co. M, 49 regt. I. N. G. jan. 17, 00; maj. 53 inf. june 5, 05.
15.	Edward L. Martindale, (Surgeon 53d Infty.) Born Dec. 3, '68 in Ill. Rk. May 7, 1906.	1 lt. and asst. surg. 49 inf. Iowa vols. april 26, 98; mus. may 6, 98; m. o. may 13, 99.	pvt. co. L, 1 regt. I. N. G. july 30, 94; capt. and add. asst. surg. 1 regt. april 8, 95; m. o. may 6, 98; capt. and asst. surg. I. N. G. apr. 12, 00; com. expir. apr. 12, 05; re-appt. capt. and asst. surg. may 8, 05; com. expir. apr. 12, 06. Repeal of sec. 7, chap. 77, Acts 30th Gen'l. Assembly; appt. surgeon 53d inf. with rank of major, may 7, 1906.
16.	Wilbur S. Conkling (Surgeon 55th Infty). Born Sept. 17, '73 in Iowa. Rk. May 16, '06.	hosp. std. 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; 1 lt. and asst. surg. 51 inf. feb. 27, 99; mus. mar. 3, 99; m. o. nov. 2, 99.	pvt. co. H, 3 regt. I. N. G. mar. 18, 96; trs. to 3 regt. hosp. corps. april 8, 98; m. o. may 30, 98; 1 lt. and asst. surg. I. N. G. april 11, 00; com. expir. april 11, 05; re-appt. capt. and asst. surg. may 8, 05; com. expir. apr. 12, 1906. Repeal of sec. 7, chap. 77, Acts 30th Gen'l. Assembly; appt. major surgeon 55th infty. may 16, 06.

RELATIVE RANK OF OFFICERS.

CAPTAINS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
1.	Emory C. Worthington, (Regtl, Adjt. 55th Infty). Born Nov. 23. '70 in Ia. Rk. May 5, '93. Com. Apr. 25, '05.	capt. co. H, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; m. o. nov. 2, 99.	pvt. co. H, 3 regt. I. N. G. july 15, 89; sergt. aug. 2, 89; 2 lt. feb. 26, 92; 1 lt. march 28, 93; capt. may 5, 93; m. o. may 30, 98; regt. adjt. 51 regt. I. N. G. april 25, 00; com. expir. apr. 25, 05; re-appt. regtl. adjt. 55 inf. apr. 25, 05.
2.	George A. Evans, (Quartermaster 53d Infty). Born June 7, '56 in Ia. Rk. Jany. 13, 95. Com. July 9, 05.	capt. co. C, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; m. o. may 13, 99.	genl. Baker Guards, aug. 74; dis. march, 75; enl. co. A, 1 regt. I. N. G. aug. 75; sergt. jan. 76; dis. june, 76; enl. co. F. 1 regt. I. N. G. jan. 77; sergt. dec. 77; m. o. nov. 80; enl. co. C, 1 regt. I. N. G. nov. 1, 83; corp; sergt. and 1 sergt. 83-86; 1 lt. aug. 21, 93; capt. jan. 13, 95; m. o. june 2, 98; insp. s. a. p. june 11, 00; q. m. 49 regt. I. N. G. july 9, 00; com. expir. july 9, 05; re-appt. Q. M. 53d inf. july 9, 05.
3.	Ebenezer S. Johnson, (Chaplain 56th Infty). Born Feby. 8, '66 in England. Rk. May 20, '98. Com. June 21, '04.	chap. 52 inf. Iowa vols, may 20, 98; mus. may 25, 98; m. o. oct. 30, 98.	1 yr. med staff corps England; chap. 52 regt. I. N. G. june 21, 99; com. expir. june 21, 04; re-appt. june 21, 04.
4.	Oscar H. L. Mason (Chaplain 53d Infty). Born June 27, '66 in Iowa. Rk. May 24, '98. Com. July 9, '05.	chap. 49 inf. Iowa vols. may 24, 98; mus. june 2, 98; m. o. may 13, 99.	three yrs. State Univ. of Iowa; chap. 49 regt. I. N. G. july 9, 00; com. expir. july 9, 05; re-appt. chap. 53d inf. july 9, 05.
5.	Charles W. Cotton (Co. B, 53d Infty). Born Nov. 27, '68 in Ia. Rk. May 25, '98. Com. Feby. 7, '05.	capt. co. B, 49 inf. Iowa vols. may 25, 98; mus. june 2, 98; m. o. may 13, 99.	pvt. co. B, 4 regt. I. N. G. feb. 3, 90; co. trs. to 1 regt. april 30, 92; corp. and sergt. 92 and 93; 1 lt. june 15, 96; capt. may 25, 98; m. o. june 2, 98; capt. co. B, 49 regt. I. N. G. feb. 6, '00; com. expir. feby. 6, 05; re-elected feby. 7, 05.
6.	Albert M. Jaeggi (Regtl. Adjt. 53d Infty). Born May 30, '65 in Iowa. Rk. May 31, '98. Com. April 11, '05.	regt. adjt. 49 inf. Iowa vols. may 31, 98; mus. june 2, 98; mus. out may 13, 99.	pvt. co. A, 4 regt. I. N. G. dec. 17, 85; corp. and sergt. 88 and 90; 2 lt. july 11, 90; co. trs. to 1 regt. april 30, 92; 1 lt. april 3, 93; bat. adjt. 1 regt. june 3, 97; regt. adjt. may 31, 98; m. o. june 2, 98; regt. adjt. 49 regt. I. N. G. april 5, 00; com. expir. apr. 5, 05; re-appt. regt. adjt. 53d inf. apr. 11, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
7.	Norman P. Hyatt (Co. "C," 56th Infty). Born Oct. 28, '66 in Iowa. Rk. June 1, '99. Com. June 2, '04.	1 lt. and bat. adjt. 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	2 yrs. Cornell Col.; 3 yrs. Iowa State Univ.; pvt. co. C, 6 regt. I. N. G. july 88; sergt. jan., 91; 1 lt. and bat. adjt. 4 regt. july 2, 92; m. o. may 25, 98; 1 lt. co. C, 52 regt. I. N. G. march 16, 99; capt. june 1, 99; com. expir. june 1, 04; re-el. capt. co. "C," 56 inf. june 2, 04; exam. june 21, 04.
8.	James E. Whipple (Co. "G," 53d Infty). Born Sept. 3, '57 in Iowa. Rk. Sept. 21, '99. Com. Sept. 21, '04.	q. m. sergt. co. G, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; m. o. may 13, 99.	pvt. co. G, 1 regt. I. N. G. april 22, 98; m. o. june 2, 98; capt. co. G. 49 regt. I. N. G. sept. 21, 99; com. expir. sept. 21, 04; re-el. capt. co G, 53d inf. sept. 21, 04.
9.	Nicholas Colsch, Jr. (Co. "I," 53d Infty). Born August 18, '69 in Iowa. Rk. Feby. 8, '00. Com. Feby. 8, '05.	1 sergt. co. I, 49 inf. Iowa vols. april 26, 98; sergt. sept. 14, 98; m. o. may 13, 99.	pvt. co. I, 4 regt. I. N. G. june 25, 89; co. trs. to 1 regt. april 30, 92; corp. and sergt. 92 and 93; 1 lt. july 29, 95; m. o. with co. may 11, 97; pvt. co. I, 1 regt.; reorg. june 24, 97; 1 sergt. july 20, 97; m. o. june 2, 98; pvt. co. I, 49 regt. feb. 8, 00; capt. feb. 8, 00; com. expir. feb. 8, 05; re-el. capt. co. I, 53d Inf. feby. 8, 05.
10.	A. A. Walburn (Chaplain 55th Infty). Born March 31, '63 in Penn. Rk. Apr. 25, 00. Com. Apr. 25, '05.		chap. 51 regt. I. N. G. april 25, 00; com. expir. apr. 25, 05; reappt. chaplain 55th inf. apr. 25, 05.
11.	John E. Bartley (Co. "F," 53d Infty). Born Oct. 21, '66 in Iowa. Rk. May 2, '00. Com. June 1, 05.	2 lt. co. F, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; 1 lt. dec. 12, 98; m. o. may 13, 99.	pvt. co. B, 1 regt. I. N. G. may 21, 91; sergt., 91; co. trs. to co. M. 2 regt. april 30, 92; bat. sergt. maj. 2 regt. june 28, 92; 2 lt. co. M. 2 regt. june 22, 96; co. trs. to co. F, 1 regt. dec. 10, 96; m. o. june 2, 98; 1 lt. co. F, 49 regt. I. N. G. sept. 25, 99; capt. may 2, 00; 1 yr. Iowa Agr. Col.; com. expir. may 2, 05; re-el. capt. co. F, 53d inf. june 1, 05.
12.	Herbert C. Lane (Quartermaster 55th Infty). Born in Iowa. Rk. May 14, '00. Com. May 14, '05.	1 lt. and bat. adjt. 51 inf. Iowa vols. apr. 26, 98; mus. may 30, 98; m. o. nov. 2, 99.	pvt. co. M, 3 regt. I. N. G. oct. 18, 93; re-enl. oct. 19, 96; 1 lt. and c. s. 3 regt. april 11, 98; m. o. may 30, 98; capt. and q. m. 51 regt. I. N. G. may 14, 00; com. expir. may 14, 05; re-appt. q. m. 55 inf. I. N. G. may 14, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
13.	George H. Castle (Co. "E," 55th Infty). Born Aug. 30, '43 in Ill. Rk. June 12, '00. Com. June 26, '05.	pvt. co. A, 9 inf. Mo. vols. june 25, 61; trs. to 59 Ill. inf. feb., 62; corp. nov. 24, 63; sergt. dec. 16, 64; 1st sergt. may 1, 65; m. o. jan. 15, 66.	pvt. co. E, 5 regt. I. N. G. may 21, 78; 1 lt. may 18, 80; maj. 5 regt. aug. 16, 84; lt. col. may 9, 85; col. july 3, 86; term expired july 3, 91; placed on retired roll sept. 22, 94; capt. co. E, 51 regt. I. N. G. june 12, 00; com. expir. June 12, 05; re-el. capt. co. E, 55 inf. june 26, 05.
14.	Edwin E. Lucas (Co. "M," 54th Infty). Born Mch. 30, '67 in Iowa. Rk. Aug. 3, '00. Com. Aug. 3, '05.	1 sergt. co. M. 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	pvt. co. M, 2 regt. I. N. G. jan. 25, 97; corp. and sergt., 97-98; m. o. maj., 17, 98; 1 lt. co. M, 50 regt. I. N. G. feb. 21, 99; capt. aug. 3, 00; com. expir. aug. 3, 05; re-el. capt. co. M, 54 inf. aug. 3, 05.
15.	John T. Poston (Co. "B," 55th Infty). Born Apr. 15, '62 in Iowa Rk. Jany. 14, '01.		pvt. co. B, 5 regt. I. N G. 79; corp., 80; col. sergt. 5 regt., 81-84; re-enl. co. B, 5 regt., 88; 1 lt. aug. 9, 89; re-elected sept. 25, 94; m. o. may 30, 98; 1 lt. co. B, 51 regt. I. N. G. dec. 10, 99; capt. jan. 14, 1901; examined mar. 7, 01.
16.	Claude M. Stanley (Co. "K," 55th Infty). Born March 5, '72 in Iowa. Rk. May 27, '02.	corp. co. K, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; dis. jan. 14, 99.	pvt. co. K, 3 regt. I. N. G. apr. 22, 98; m. o. may 30, 98; 2 lt. co. K, 51 regt. I. N. G. feb. 24, 00; 1 lt. nov. 5, 00; capt. may 27, 02; examined june 19, 02.
17.	David W. Harvey (Co. D, 54th Infty). Born March 7, '66 in Iowa. Rk. June 9, 02.	capt. co. D, 50 inf. Iowa vols. april 26, 98; mus. may 18, 98; m. o. nov. 30, 98.	pvt. co. D, 2 regt. I. N. G. mar. 22, 92; 2 lt. nov. 29, 93; capt. oct. 15, 96; m. o. may 17, 98; pvt. co. D, 50 regt. I. N. G. may 29, 02; capt. june. 9, 02; examined june 19, 02.
18.	Jerome B. Frisbee (Regtl. Comsy. 56th Infty). Born May 27, '73 in Wisc. Rk. June 16, '02. Com. Aug. 1, '06.	sergt. co. E, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; 2 lt. co. C, 52 regt. Iowa vols. sept. 1, 98; m. o. oct. 30, 98.	2 yrs. Col N. G.; 2 lt.; 4 yrs. Iowa State College, rank of lt. col; pvt. co. L, 2 regt. I. N. G. oct. 17, 92; dis. nov. 18, 92; pvt. co. E, 4 regt. april 23, 98; sgt. may, 98; m. o. may 25, 98; pvt. co. E, 52 regt. I. N. G. june 16, 02; capt. june 16, 02; examined june 20, 02; appt. regt. comsy. 56th infty. aug. 1, 06.
19.	Carl W. Reed (Co. E, 53d Infty.) Born May 6, '73 in Ia. Rk. June 23, '02.		1 yr. in cadet batt, university of Wisc., pvt. co. E, 53 inf. I. N. G., june 23, 02; capt. june 23, 02; exam. july 2, 02.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
20.	Wiley S. Rankin (Co. A, 56th Infty). Born Oct. 6, '74, in Ill. Rk. Jany. 26, '03.	sergt. co. A, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. A, 4 regt. I. N. G. july 10, 94; mus., corp. and sergt.; m. o. may 25, 98; 2 lt. co. A, 52 regt. I. N. G. march 22, 99; capt. jan. 26, 03; examined feb. 26, 03.
21.	James E. Williams (Co. K, 56th Infty). Born March 7, '79, in Iowa. Rk. Mch. 9, '03.	pvt. co. K, 52 inf. Iowa vols. may 8, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. K, 52 regt. I. N. G. march 14, 99; sergt. march 14, 99; re-enl. March 14, 02; capt. march 9, 03; examined april 2, 03.
22.	Harry Kern (Quartermaster 54th Infty). Born Oct. 9, '77, in Iowa. Rk. May 18, '03. Com. Mch. 29, '04.	q. m. sergt. co. C, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	pvt. co. C, 2 regt. I. N. G. june 29, 95; dis. jan. 11, 96; enl. june 5, 96; m. o. may 17, 98; enl. co. C, 50th regt. I. N. G. feb. 13, 99; 2 lt. feb. 5, 00; 1 lt. and bat. adjt. march 4, 01; examined may 16, 01; capt. may 18, 03; examined june 5, 03; capt. and q. m. 54th inf. march 29, 04.
23.	Charles U. Frack (Regtl. Adjt. 54th Infty). Born April 14, '70, in Iowa. Rk. Mar. 26, '04.	2 sergt. co. C, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; 1 sergt. sept. 27, 98; m. o. nov. 30, 98.	pvt. co. C, 2 regt. I. N. G. june 1, 95; sergt. feb. 17, 97; m. o. may 17, 98; 2 lt. co. C, 50 regt. I. N. G. feb. 13, 99; 1 lt. feb. 5, 00; res. july 3, 01; re-enl. june 10, 02; bat. sergt. maj. aug. 10, 02; 1 lt. co. C, 54 inf. I. N. G. aug. 3, 03; examined aug. 27, 03; capt.; regtl. adjt. 54th inf. march 26, 04; examined may 29, 04.
24.	Stanley Miller (Commissary 54th Infty). Born March 29, '77, in Iowa. Rk. Apr. 15, '04. Com. Dec. 24, '03.	pvt. co. D, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; corp., july 1, 98; m. o. nov. 30, 98.	pvt. co. D, 2 regt. I. N. G. feb. 21, 98; m. o. may 17, 98; 2 lt. co. D, 50 regt. I. N. G. feb. 15, 99; m. o. may 12, 02; elect. 2 lt. june 9, 02; exam. june 10, 02; comsy. of sub. dec. 24, 03.
25.	George W. Ball (Co. I, 54th Infty). Born Feby. 16, '81, in Iowa. Rk. May 9, '04.		4 years State Univ. pvt co. I, 50 regt. I. N G. july 9, 00; 2 lt. april 3, 01; exam. may 16, 01; 1 lt. june 22, 03; capt. co. I, 54 inf. may 9, 04; exam. june 21, 04.
26.	W. Cornish Beck (Regtl. Adjt. 56th Infty). Born May 23, '81, in Iowa. Rk. July 14, '04.		pvt. co. L, 56 regt. I. N. G. June 9, 03; bat. sergt. maj. June 11, 03; 2d lt. co. L, 56 inf. I. N. G. oct. 14, 03; exam. jan. 28, 04; capt. and regtl. adjt. 56 I. N. G. july 14, 04; exam. nov. 14, 04.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
27.	Willard M. Flynn (Co. H, 56th Infty). Born in Iowa. Rk. Sept. 12, '04.	capt, co. A, 49th Iowa vols. apr. 26, 98; mus. june 9, 98; m. o. may 13, 99, at Savannah, Ga.	pvt. co. A, 4 I. N. G. july 2, 90; corp sep. 14, 92; co. trs. to 1 regt. apr. 30, 92; sergt. aug. 20, 94; 1 sergt. april 10, 95; re-enl. july 2, 95; re-enl. july 2, 96; 2 lt. may 7, 97; 1 lt. june 22, 97; capt. dec. 6, 97; m. o. june 2, 98; capt. co. H, 56 I. N. G. sept. 12, 04; exam. nov. 14, 04.
28.	Thos. A. Berkebile (Co. C, 53d Infty). Born June 9, '71, in Penn. Rk. Nov. 25, '04.		pvt. co. H, 3 inf. Mo. N. G. from 91 to 94; capt. co. C, 53 inf. I. N. G. nov. 25, 04; exam. jan. 7, 05.
29.	Claude A. Baker (Co. E, 54th Infty). Born July 22, '81, in Iowa. Rk. Dec. 19, '04.	pvt. co. E, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	pvt. co. E, 2 regt. I. N. G. may 24, 97; m o. may 17, 98; pvt. co. E, 50 regt. I. N. G. feb. 2, 99; re-enl. feb. 10, 02; re-enl. feb. 11, 03; 2 lt. july 6, 03; exam. sept. 16, 03; capt. co. E, 54 inf. dec. 19, 04; exam. jan. 7, 05.
30.	Guy S. Brewer (Commsy. 55th Infty). Born Dec. 2, '75, in Ia. Rk. March 27, '05.	pvt. co. H, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; corp. june 20, 98; m. o. nov. 2, 99, at San Francisco, Cal.	pvt. co. H, 3 I. N. G. apr. 21, 98; m. o. may 30, 98; pvt. co H, 51 I. N. G. feb. 15, 00; dis may 21, 00; ord. sergt. 51 I. N. G. sept. 1, 00; regt. sergt. maj. aug. 17, 01; comsy. of sub. 55 inf. mar. 27, 05.
31.	Louis E. Schmitt, (Co. H, 53d Infty). Born June 29, '72, in Wisc. Rk. Apr. 7, '05.		mil. instr. at Wisc. Univ. during part of 92 and 93; mil. instr. Ia. State Normal School about 7 mos.; pvt. co. H, 53 inf. I. N. G. apr. 7, 05; capt. apr. 7, 05.
32.	Ivan E. Ellwood (Co. M, 55th Infty). Born Dec. 1, '76, in Ia. Rk. Apr. 17, '05.	mus. co. M, 51 inf. Iowa vols apr. 26, 98; mus may 30, 98; corp. june 20, 98; m. o. nov. 2, 99.	pvt. co. M, 3 regt. I. N. G. oct. 18, 93; re-enl. oct. 19, 96; m. o. may 30, 98; pvt. co. M, 51 regt. I. N. G. nov. 21, 99; corp. june 21, 00; sergt. july 31, 01; re-enl. nov. 21, 02; 2 lt. aug. 3, 03; exam. aug. 27, 03; 1 lt. jan. 23, 05; capt. apr. 17, 05; exam. june 16, 05.
33.	Harry G. Utley (Co. D, 53d Infty). Born Jany. 4, '74, in Ia. Rk. Apr. 25, '05.		pvt. co. D, 53d inf. I. N. G. apr. 25, 05; capt. apr. 25, 05; exam. june 16, 05.
34.	William Bell (Co. I, 55th Infty). Born March 13, '56, in Oregon. Rk. May 25, '05.		1 sergt. 5th I. N. G.; drum major aug. 20, 88, to july 2, 91; 1 sergt.; drum maj. july 2, 91, to july 5, 92; bat. adjt. 3 I. N. G. july 5, 92; m. o. may, 98; pvt co. I, 55 I. N. G. may 25, 05; capt. may 25, 05; exam. june 16, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
35.	George M. Johnson (Co. M, 53d Infty). Born Oct. 10, '75, in Conn. Rk. June 12, '05.	1 lt. co. M, 49 inf. Iowa vols. may 12, 98; mus. june 2, 98; m. o. may 13, 99.	4 years State Univ. of Ia. as pvt. sergt., 1 lt., capt. 97; co. M, 1 regt. I. N. G. dec. 14, 93; corp., sergt. 94 and 95; 2 lt. aug. 8, 96; 1 lt. may 12, 98; m. o. june 2, 98; 1 lt. co. M, 49 regt. I. N. G. jan. 17, 00; capt. co. M, 53 inf. june 12, 05.
36.	Harley B. Wilson (Co. I, 56th Infty). Born Oct. 23, '75, in Ia. Rk. June 12, '05.	sergt. co. I, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. I, 4 regt. I. N. G. april 9, 95; corp. and sergt. 98; re-enl. april 9, 98; m. o. may 25, 98; pvt. co. I, 52 regt. I. N. G. april 5, 99; 2 lt. may 24, 00; 1 lt. june 6, 01; exam. july 11, 01; capt. june 12, 05.
37	Amos W. Brandt (Co. F, 55th Infty). Born Aug. 24, '50, in Ind. Rk. July 17, '05.	capt. co. M, 7 regt. U. S. vol. inf. june 26, 98; m. o. feb. 2, 99; capt. co. F, 32 regt. inf. U. S. vols. july 5, 99; m. o. may 8, 01.	capt. co. F, 55 inf. I. N. G. july 17, 05.
38.	Harry H. Edwards (Co. L, 56th Infty). Born Nov. 24, '75, in S. Dak. Rk. Aug. 9, '05.	pvt. co. L, 52 Iowa vols. apr. 26, 98; mus. may 25, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. L, 4 regt. I. N. G. may 14, 96; trs. to 52 Ia. vols. apr. 26, 98; re-enl. co. L, 52 I. N. G. mar. 10, 99; corp. mar. 10, 99; sergt. nov. 22, 99; dis. mar. 10, 02; re-enl. mar. 10, 02; sergt. apr. 2, 02; dis. nov. 26, 02; pvt. 1 sig co. mar. 28, 03; capt. june 28, 03; exam. july 1, 03; resig. nov. 4, 03; re-enl. co. L, 56 inf. I. N. G. nov. 14, 03; bat. sergt. maj. jan. 1, 04; regt. sergt. maj. july 7, 04; 1 lt. co. L, 56 inf. I. N. G. jan. 12, 05; capt. aug. 9, 05.
39.	Charles W. Aikins (Co. G, 55th Infty). Born March 19, '71, in Iowa. Rk. Sept. 18, '05.		2 lt. co. G, 51 regt. I. N. G. mar. 11, 01; exam. april 4, 01; 1 lt. jan. 12, 03; capt. sept. 18, 05; exam. dec. 7, 05.
40.	Harry S. Parker (Co. M, 56th Infty). Born Jany. 10, '80, in Iowa. Rk. Sept. 22, '05.		military instr. at Iowa State Normal School 1 year; 2 lt. co. M, 56 I. N. G. dec. 26, 04; exam. feb. 23, 05; 1 lt. mar. 16, '05; capt. sept. 22, 05; exam. dec. 7, 05.
41.	Clarence J. Miller (Co. D, 56th Infty). Born Dec. 24, '71, in Iowa. Rk. Oct. 23, '05.	pvt. co. E, 52 Iowa vols. may 23, 98; mus. may 25, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. D, 56 I. N. G. june 2, 04; sergt. june 27, 04; capt. oct. 23, 05; exam. dec. 7, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
42.	Fred Dragoun (Co. K, 53d Infty). Born July 1, '79, in Ia. Rk. Oct. 24, '05.		pvt. co. K, 49 inf. I. N. G. dec. 6, 99; corp. jan. 28, 01; sergt. july, 01; 1 lt. june 16, 02; exam. oct. 16, 02; capt. oct. 24, 05; exam. dec. 7, 05.
43.	Howard L. Triplett Co. K, 54th Infty). Rk. Oct. 24, '05.		capt. co. K, 54 inf. I. N. G. oct. 24, 05; exam. dec. 7, 05.
44.	W. S. Norton (Co. C, 54th Infty). Rk. Nov. 20, '05.		pvt. co. F, 16 regt. Ohio Nat'l Guard 83-84; capt. co. C, 54 inf. I. N. G. nov. 20, 05; exam. dec. 7, 05.
45.	Herman Knapp (Co. C, 55th Infty). Rk. Nov. 22, '05.		Iowa State College bat.; pvt. 80; sergt. 81; lt. 82; capt. 83; adjt, 84; comd't of cadets, 98; capt. co. C, 55 inf. I. N. G. nov. 22, 05.
46.	Edward J. Rosenauer (Co. G, 54th Infty). Born Oct. 13, '81, in Iowa. Rk. Jany. 22, '06.		pvt. co. G, 50 regt. I. N. G. feb. 24, 99; corp. aug. 7, 00; sergt. oct. 29, 01; 2 lt. feb. 10, 02; 1 lt. nov. 3, 02; exam. feb. 20, 02; capt. jany. 22, 06; exam. may 26, 06.
47.	Henry A. Woellhaf (Co. H, 54th Infty). Born June 5, '75, in Iowa. Rk. Feby. 12, '06.		pvt. co. F, 50th I. N. G. july 16, 00; corp. july 19, 01; sergt. nov. 4, 01; q. m. sergt. apr. 8, 02; co. trs. to co. H, 54 inf. I. N. G. nov. 26, 02; re-enl. july 16, 03; sergt. nov. 1, 03; 2 lt. oct. 31, 04; exam. nov. 22, 04; capt. feby. 12, 06; exam. may 26, 06.
48.	Albert C. Johnston (Co. B, 56th Infty). Born May 16, '80, in Iowa. Rk. Feby. 14, '06.		pvt. co. B, 51 I. N. G. dec. 13, 99; dis dec. 13, 02; pvt. co. I, 54 I. N. G. apr. 7, 03; trs. to co. B, 56 I. N. G. sept. 5, 03; 1 lt. mar. 8, 04; examined apr. 28, 04; capt. feb. 14, 06; exam. may 26, 06.
49.	Harlow M. Pratt (Co. G, 56th Infty). Born Oct. 21, '76, in Iowa. Rk. Mch. 22, '06.		pvt. co. G, 52 I. N. G. june 14, 01; dis. feb. 5, 04; pvt. co. G, 56 I. N. G. nov. 3, 05; elected capt. mch. 22, 06; exam may 26, 06.
50.	Frank H. Clements (Co. L, 54th Infty). Born Nov. 11, '71, in Iowa. Rk. March 26, '06.		pvt. co. L, 2 I. N. G. april 1, 92; re-enl. april 1, 95; corp. jany. 3, 96; re-enl. april 7, 96; re-enl. may 2, 97; sergt. july 26, 97; dis. may 17, 98; pvt. co. L, 50th I. N. G. june 23, 01; 2 lt. jany. 11, 04; exam. april 29, 04; 1 lt. jan. 30, 05; capt. mch. 26, 06; exam. july 2, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
51.	Oliver W. Kulp (Co. B, 54th Infty). Born July 4, '74, in Iowa. Rk. April 18, '06.	pvt. co. B, 50 inf. Iowa vols. may 2, 98; mus. may 17, 98; m. o. nov. 30, 98.	pvt. co. B, 50 regt I. N G. feb. 14, 99; re-enl. feb. 21, 02; 2 lt. april 13, 03; exam. june 4, 03; capt. apr. 18, 06; exam. may 26, 06.
52.	Albert M. Petite (Co. H, 55th Infty). Born June 18, '68, in Wisc. Rk. May 21, '06.	1 lt. co. A, 39 inf. U. S. vols. aug. 17, 99, to mch. 25, 01.	sergt. co. H, 2 U. S. Eng. june 27, 98, to apr. 15, 99; capt. co. H, 55 inf. I. N. G. may 21, 06; exam. may 26, 06.
53.	John C. Bradbury (Co. F, 54th Infty). Born Dec. 4, '78, in Ia. Rk. May 28, '06.		pvt. co. F, 3 I. N. G. may 22, 96; dis. may 21, 98; pvt. co. F, 51 I N. G. june 18, 00; corp. july 4, 00; sergt. apr. 10, 01; co. trs. to co. F, 54th I. N. G. nov. 26, 02; re-enl. june 18, 03; 1st sergt. sept. 10, 03; re-enl. june 18, 04; re-enl. june 18, 05; 1 lt. oct. 9, 05; exam. dec. 7, 05; capt. may 28, 06; exam. july 2, 06.
54.	Paul E. Bellamy (Co. D, 55th Infty). Born Nov. 17, '79, in Iowa. Rk. June 11, '06.	5 cor. co. D, 51 inf. Iowa vols. apr. 26, 98; mus. may 30, 98; dis. aug. 6, 99.	pvt. co. D, 3 regt. I. N. G. july 11, 95; m o. may 30, 98; pvt. co. D, 51 regt. I. N. G. june 23, 02; 1 lt. july 15, 02; exam. july 23, 02; capt. june 11, 06.
55.	Frederick S. Hird (Co. A, 55th Infty). Born Dec. 6, '79, in Wisc. Rk. June 18, '06.		pvt. co. A, 49th I. N. G. july 9, 00; corp. june 1, 02; dis. july 9, 03, expir.; re-enl. july 13, 03; sergt. nov. 27, 03; dis. july 13, 04, expir.; re-enl. july 14, 04; dis. july 14, 05, expir.; re-enl. july 14, 05; trs. to co. A, 55 inf. I. N. G. jany. 15, 06, as private; corp. mch. 3, 06; capt. june 18, 06.
56.	Thomas P. Hollowell, Jr. (Co. A, 54th Infty). Born Apr. 28, '78, in Iowa. Rk. June 25, '06.	pvt. co. F, 50th inf. Iowa vols. april 26, 98; m. o. nov. 30, 98, at Des Moines, Ia.	pvt. co. F, 2 I. N. G. april 23, 98; trs. to 50th Iowa vols; pvt. co. F, 50th I. N. G. feby. 22, 99; sergt.; dis. july 10, 00; m. o. of org. pvt. co. A, 54th inf. may 5, 05; 2 lt. may 5, 05; 1 lt. aug. 28, 05; capt. june 25, 06; exam. july 2, 06.
57.	Samuel A. Greene (Co. L, 55th Infty). Born Nov. 22, '77, in Iowa. Rk. June 27, '06.	pvt. co. L, 51 Iowa vols. april 26, 98; mus. may 30, 98; m. o. nov. 2, 99, at San Francisco, Cal.	Council Bluffs High School cadets' ind. org. for 3 years; pvt. co. L, 3 I. N. G, april 23, 98; trs. to 51 Iowa vols. april 26, 98; pvt. co. L, 51 I. N. G. june 19, 00; dis. june 19, 03; re-enl. july 14, 03; dis. july 14, 04; re-enl. july 21, 04; 2 lt. may 31, 04; exam. june 22, 04; 1 lt. oct. 28, 04; capt. june 27, 06; exam. july 2, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
58.	*Roy A. Cook (Co. L, 53d Infty). Born June 29, '79, in Iowa. Rk. July 27, '06.		4 years State Univ. of Iowa pvt. co. E, 49 inf. I. N. G. july 25, 00; m. o. may 10, 02; pvt. co. L, 49 inf. I. N. G. june 16, 02; sergt. june 16, 02; 1 lt. july 24, 03; exam. aug. 13, 03; capt. july 27, 06.
59.	Arnold T. Baumgartner, (Co. A, 53d Infty). Born Jany. 23, '83, in Iowa. Rk. July 30, '06.		pvt. co. A, 49th regt. I. N. G. apr. 2, 00; corp. june 1, 01; sergt. june 1, 02; dis. apr. 2, 03, expir.; re-enl. apr. 13, 03; dis. apr. 13, 04, expir.; re-enl. apr. 14, 04; dis. apr. 14, 05, expir.; re-enl. may 9 ,05; q. m. sergt. may 15, 05; dis. may 9, 06, expir.; re-enl. june 22, 06; sergt. june 23, 06; 1 sergt.; capt. july 30, 06.
60.	Winfred H. Bailey (Co. E, 56th Infty). Born July 21, '80, in Wisc. Rk. Aug. 31, '06.		pvt. co. E, 52 regt. I. N. G. june 16, 02; corp. june 16, 02; sergt. july 10, 02; 1 lt. may 7, 03; exam. june 4, 03; capt. aug. 31, 06.
61.	*Charles E. Chubb (Co. F, 56th Infty). Born June 10, '78, in Iowa. Rk. Oct. 10, '06. *Elected, but awaiting examination.	q. m's. dept. U. S. A. may 23, 01; dis. oct. 20, 04.	pvt. co. F, 52 I. N. G. july 6, 00; dis. july 10, 01; pvt. co. F, 56 I. N. G. may 8, 05; sergt. june 5, 05; 2 lt. nov. 28, 05; exam. may 26, 06; capt. oct. 10, 06.

FIRST LIEUTENANTS.

1.	Edmund A. Ringland (Bat. Adjt. 56th Infty). Born Nov. 6, '74, in Ia. Rk. June 21, '99. Com. June 21, '04.	capt. co. I, 52 inf. Iowa vols, april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. A, 4 regt. I. N. G. may 25, 91; co. trs. to co. I, 4 regt. apr. 30, 92; sergt. july 25, 92; 2 lt. feb. 5, 95; capt. aug. 17, 97; m. o. may 25, 98; 1 lt. and bat. adjt. 52 regt. I. N. G. june 21, 99; com. expir. june 21, 04; reappt. june 21, 04; exam. june 21, 04.
2.	George L. Garton (Bat. Adjt. 55th Infty). Born Apr. 16, '77, in Iowa. Rk. May 15, '00. Com. May 22, '05.	sergt. co. H, 51 inf. Iowa vols, april 26, 98; mus. may 30, 98; reg. q. m. sergt. mar. 29, 99; m. o. nov. 2, 99.	pvt. co. H. 3 regt I. N. G. oct 11, 92; corp. and sergt; m. o. may 30, 98; 1 lt. and bat. adjt. 51 regt. I. N. G. may 15, 00; com. expir. may 15, 05; re-app. bat. adjt. 55 inf. may 22, 05.
3.	Miles W. Newby (Bat. Adjt. 56th Infty). Born June 2, '68, in Ind. Rk. June 6, '00. Com. Nov. 10, 03.		1 lt. co. M, 52 regt. I. N. G. june 6, 00; bat. adjt. nov. 10, 03; exam. dec. 17, 03.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
4.	Lorie D. Perrine (Bat. Adjt. 54th Infty). Born Dec. 27, '75, in Ill. Rk. July 16, '00. Com. Sept. 29, '04.	sergt. 6 bat. Iowa vols. june 24, 98; mus. july 8, 98; m. o. sept. 5, 98.	pvt. co. G, 2 regt. I. N. G. july 1, 95; dis. sept. 27, 95; 1 lt. co. F, 50 regt. I. N. G. july 16, 00; 1 lt. and bat. adjt. 54 inf. sept. 29, 04.
5.	Sam C. Smith (Bat. Adjt. 55th Infty). Born Feby. 2, '68, in Mass. Rk. July 30, '01.		2 years Iowa State Normal School; 2 years State Univ. of Iowa; pvt. co. G, 51 regt. I. N. G. march 11, 01; 1 lt. and bat. adjt. 51 regt. july 30, 01; exam. aug. 8, 01.
6.	Andrew M. McCormick (Co. F, 53d Infty). Born Feby. 25, '79, in Iowa. Rk. Oct. 1, '01. Com. Nov. 12, '06.	sergt. co. F, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; m. o. may 13, 99.	pvt. co. F, 1 regt. I. N. G. may 1, 95; re-enl. may 1, 98; m. o. june 2, 98; pvt. co. F, 49 regt. I. N. G. july 27, 00; 1 lt. oct. 1, 01; exam. nov. 21, 01; com. expir. oct. 1, 06; re-el. 1 lt. nov. 12, 06.
7.	Frank K. Hahn (Bat. Adjt. 53d Infty). Born Oct. 24, '74, in Iowa. Rk. June 15, '02.	1 sergt. co. C, 49 Iowa vols. june 2, 98; mus. out may 13, 99.	Cornell College Bat. 1890 to 1892; pvt. co. C, 1 regt. I. N. G. july 10, 95; sergt. jan. 7, 97; 1 sergt. april 5, 97, to may 13, 98; capt. co. C, 49 regt. I. N. G. dec. 7, 99; resig. nov. 30, 01; bat. adjt. june 15, 02; exam. june 19, 02.
8.	Fred C. Brooks (Co. E, 53d Infty). Born Aug. 27, '74, in Kans. Rk. June 23, '02.	pvt. co. I, 49 inf. Iowa vols. july 1, 98; mus. july 1, 98; m. o. may 13, 99.	pvt. co. E, 53 inf. I. N. G. june 23, 02; 1 lt. june 23, 02; exam. july 2, 02.
9.	Carl E. Frudden (Bat. Adjt. 53d Infty). Born Jany. 27, '79, in Iowa. Rk. July 22, '02.	pvt. co. A, 49 Iowa vols. april 28, 98; mus. june 2, 98; dis. jan. 23, 99, at Havana, Cuba.	pvt. co. A, 1 regt. I. N. G. june 15, 96; mus. out june 2, 98; pvt. co. A, 49 regt. I. N. G. june 17, 01; regt. sergt-maj. nov. 20, 01; bat. adjt. july 22, 02; exam. oct. 16, 02.
10.	George W. Sanders (Bat. Adjt. 53d Infty). Born Feby. 22, '75, in Iowa. Rk. Jany. 5, '03. Com. Feby. 3, '03.	1 sergt co. G, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; 2 lt. dec. 14, 98; mus. out may 13, 99.	pvt. co. G, 1 regt. I. N. G. april 23, 94; corp. and sergt. 94 and 98; mus. out june 2, 98; 2 lt. co. G, 49 regt. I. N. G. july 2, 00; 1 lt. jan. 5, 03; exam. jan. 29, 03; bat. adjt. 53 feb. 3, 03; exam. feb. 9, 03.
11.	Frank D. Grout (Co. K, 56th Infty). Born Apr. 18, '78, in Iowa. Rk. Mar. 9, '03.	4 corp. co. K, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. K, 4 regt. I. N. G. april 12, 95; re-enl. april 23, 98; m. o. may 30, 98; pvt. co. K, 52 regt. I. N. G. apr. 9, 00; corp. apr. 9, 00; 1 lt. mar. 9, 03; exam. april 2, 03.
12.	George M. Teed (Co. C, 56th Infty). Born Oct. 17, '75, in Iowa. Rk. March 30, '03.		pvt. co. C, 4 regt. I. N. G. mar. 22, 95; corp. july 15, 97; re-enl. mar. 22, 98; dis. may 18, 98; pvt. co. C, 52 regt. I. N. G. mar. 16, 99; sergt. april 16, 00; re-enl. mar. 27, 02; re-enl. mar. 30, 03; 1 lt. mar. 30, 03; exam. june 4, 03.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
13.	Ben Baker (Co. B, 55th Infty). Born Nov. 11, '70, in Iowa. Rk. April 11, '03.	co. A, U. S. A. 2 inf. sept. 26, 91, to oct. 29, 93; corp. oct. 14, 93; pvt. co. K, 51 inf. Iowa vols. june 13, 98; mus. june 13, 98; corp. june 20, 98; m. o. as pvt. nov. 2, 99.	enl. co. B, 5 regt. I. N. G. 89 to 91; pvt. co. B, 8 regt. I. N. G. march 10, 94; trs. to N. C. staff as bat. sergt. maj. feb. 16, 96; dis. may 26, 98; pvt. co. B, 51 regt. I. N. G. dec. 13, 99; re-enl. jan. 10, 03; 1 lt. april 11, 03; exam. june 4, 03
14	James D. Mason (Co. B, 54th Infty). Born May 20, '80, in Iowa. Rk. Apr. 13, '03.	pvt. co. B, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; corp. sept. 19, 98; m. o. nov. 30, 98.	pvt. co. B, 2 regt. I. N. G. june 8, 97; corp. and sergt; m. o. may 17, 98; pvt. co. B, 50 regt, I. N. G. feb. 14, 99; corp. and sergt. 99; 2 lt. mar. 5, 01; exam. mar. 7, 01; 1 lt. apr. 13, 03.
15.	Volla W. Green (Co. E, 54th Infty). Born Sept. 26, '74, in Ind. Rk. July 6, '03.	pvt co. E, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	one and one-half years in Iowa Wesleyan Univ; pvt. co. E, 2 regt. I. N. G. june 29, 95; m. o. may 17, 98; pvt. co. E, 50 regt. I. N. G. feb. 18, 99; re-enl. feb. 19, 02; re-enl. feb. 18, 03; elected 2 lt. dec. 22, 02; 1 lt. july 6, 03; exam. feb. 26, 03.
16.	H. Bert Speck (Bat. Adjt. 54th Infty). Born Dec. 17, '73, in Iowa. Rk. Aug. 3, '03. Com. June 4, '04.		pvt. co. F, 51 regt. I. N. G. june 12, 00; sergt. jan. 29, 01; q. m. sergt. july 1, 01; co. trs. to co. F, 54 regt. I. N. G.; 2 lt. april 20, 03; 1 lt. aug. 3, 03; exam. june 4, 03; 1 lt. and bat. adjt. 54 inf. june 4, 04.
17.	Clyde H. DeAcres (Co. G, 53d Infty). Born Oct. 6, '82, in Ia. Rk. Dec. 14, '03.	musc. co. G, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; corp. mar. 21, 99; m. o. may 13, 99.	pvt. co. G, 1 regt. I. N. G. mar. 22, 97; m. o. june 2, 98; pvt. co. G, 49 regt. I. N. G. sept. 21, 99; bat. sergt. maj. jan. 15, 02; re-enl. oct. 15, 02; 2 lt. jan. 5, 03; exam. jan. 29, 03; 1 lt. dec. 14, 03; exam. apr. 28, 04.
18.	Albert S. Bowen (Co. I, 53d Infty). Born July 28, '79, in Iowa. Rk. Mar. 8, '04.		pvt. co. I, 49 I. N. G. may 12, 00; lance corp. july 4, 00; corp. sept. 11, 00; sergt. iuly 22, 01; q. m. sergt. feb. 12, 02; co. trs. to co. I, 53 I. N. G. nov. 26, 02; dis. may 12, 03; re-enl. may 22, 03; 1 lt. mar. 8, 04; exam. apr. 28, 04.
19.	John F. Ready (Co. M, 54th Infty). Born Nov. 14, '72, in Iowa. Rk. Apr. 11, '04.		pvt. co. M, 50 regt. I. N. G. feb. 21, 99; corp. aug. 8, 00; 2 lt. april 29, 01; exam. may 16, 01; 1 lt. april 11, 04.
20.	Ralph C. Williamson (Bat. Adjt. 54th Infty). Born Aug. 3, '78, in Ia. Rk. Apr. 28, '04.	pvt. co. F, 50 inf. Iowa vols. may 14, 98; mus. may 17, 98; trs. to co. I, 50 vols. june 20, 98; m. o. nov. 30, 98.	State University of Iowa 4 years; pvt. co. I, 50 regt. I. N. G. mar. 6, 99; re-enl. mar. 7, 02; sergt. nov. 21, 99; 2 lt. july 6, 03; exam. aug. 11, 03; 1 lt. and bat. adjt. 54 inf. apr. 28, 04.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
21.	George M. Middleton (Asst. Surg. 54 Infty). Born Nov. 19, '74, in Iowa. Rk. May 25, '04.		pvt. co. B, 2 regt. I. N. G. 94 and 95; 1 lt. and asst. surg. I. N. G. may 25, 04.
22.	Frederick W. Hood (Co. H, 56th Infty). Born Oct. 30, '69, in Canada. Rk. July 11, '04.	1 sergt. co. H, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. H, 6 regt. I. N. G. may 18, 96; sergt; re-enl. may 18, 96; re-enl. may 18, 97; re-enl. may 18, 98; m. o. may 25, 98; 1 lt. co. H, 52 regt. I. N. G. mar. 10, 99; res. nov. 16, 00; re-enl. nov. 20, 02; 2 lt. dec. 8, 02; exam. feb. 26, 03; 1 lt. july 11, 04.
23.	Paul I. Van Order (Bat. Adjt. 55th Infty). Born Mch. 20, '79, in Iowa. Rk. July 14, '04.		pvt. co. L, 3 regt. I. N. G. july 16, 97; dis. may 28, 98; pvt. co. L, 51 regt. I. N. G. may 1, 00; dis. as sergt. april 29, 01; National Guard of Mo. may 12, 01; corp. june 1, 01; dis. june 30, 01; re-enl. co. L, 51 inf. july 13, 01; 2 lt. dec. 23, 01; exam. feb. 20, 02; 1 lt. april 22, 02; capt. aug. 18, 03; exam. oct. 9, 03; resig. april 20, 04; 1 lt. and bat. adjt. 55 inf. july 14, 04.
24.	Frank G. Woellhaf (Co. H, 54th Infty). Born Aug. 1, '77, in Ia. Rk. Oct. 31, '04.	pvt. 6 Iowa bat. lt. art. vols. july 7, 98; mus. july 8, 98; m. o. sept. 5, 98, at Des Moines, Ia.	pvt. co. F, 50 I. N. G. july 20, 00; corp. dec. 7, 00; sergt. oct. 5, 01; 1 sergt. june 16, 02; co. trs. to co. H, 54 inf. I. N. G. nov. 26, 02; re-enl. july 20, 03; 1 sergt.; 1 lt. oct. 31, 04; exam. nov. 22, 04.
25.	John H. Hildebrand (Co. B, 53d Infty). Born April 7, '74, in Iowa. Rk. Dec. 30, '04.	pvt. co. B, 49 inf. Iowa vols. may 6, 98; mus. june 2, 98; dis. jany. 1, 99.	pvt. co. B. 1 regt. I. N. G. may 6, 98; m. o. june 2, 98; pvt. co. B, 49 regt. I. N. G. feb. 6, 00; 2 lt. april 29, 02; exam. june 19, 02; 1 lt. dec. 30, 04.
26.	Conrad F. Helbig (Co. A, 56th Infty). Born Sept. 5, '70, in Mo. Rk. Feby. 13, '05.	pvt. co. A, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	3 years co. I, 5 regt. Ill. N. G.; pvt. co. A, 4 regt. I. N. G. april 23, 98; m. o. may 25, 98; pvt. co. A, 52 regt. I. N. G. mar. 22, 99; corp. mar. 22, 99; 1 lt. jan. 3, 00; com. expir. jan. 3, 05; re-elected feby. 13, 05.
27.	Charles Freeman Starr (Bat. Adjt. 56th Infty). Born Dec. 13, '76, in Iowa. Rk. Mch. 24, 05.	1st sergt. co. K, 52 Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. K. 4th I. N. G. june 14, 94; dis. june 14, 97; re-enl. june 14, 97; m. o. may 25, 98; re-enl. co. K, 52 I. N. G. mch. 14, 99; 1 lt. mch. 14, 99; resig. apr. 15, 02; 1 lt. and bat. adjt. 56th I. N. G. mch. 24, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
28.	Earle C. Hessler (Co. M, 55th Infty). Born Oct. 15, '78, in Iowa. Rk. April 17, '05.	pvt. co. D, Nebr. vols. april 28, 98; mus. april 28, 98; dis. may 7, 99, as 1st sergt.	mil instr. in Red Oak High School 93-94; mil. instr. in Univ. of Nebr. 2 yrs., 96-97; pvt. Nebr. N. G. co. D, june, 96; dis, april 28, 98, as corp. acct. mus. into U. S. vols.; pvt. co. M. 51 I. N. G. nov. 21, 99; sergt.; dis. nov. 21, 02; re-enl. nov. 21, 02; dis. nov. 21, 03; re-enl. dec. 16, 03; 2 lt. jan. 23, 05; exam. feb. 23, 05; 1 lt. april 17, 05.
29.	Jesse O. Young (Co. D, 53d Infty). Born in Iowa. Rk. April 25, 05.		pvt. co. D, 53 inf. april 25, 05; 1 lt. april 25, 05.
30.	Charles S. Krause (Asst. surg. 53d Infty) Born Jan. 17, '76, in Iowa. Rk. May 8, '05. Com. May 29, '06.		pvt. hosp. corps 50 I. N. G. june 22, 01; actg. hosp. stew. july 1, 02; dis. june 22, 04, expir. of term of enl.; pvt. hosp. corps 1. N. G. june 23, 04; 1 lt. and asst. surg. may 8, 05; com. expir. apr. 12, 06; appt. 1 lt. and asst. surg. may 29, 06.
31.	William F. Ohlschlager (Co. I, 55th Infty). Born Feby. 7, '63, in Germany. Rk. May 25, 05.	1 lt. co. G, 51 Iowa vols. apr. 26, 98; mus. may 30, 98; capt. july 26, '99; m. o. nov. 2, 99.	pvt. co. G, 3d I. N. G. june 11, 92; corp. apr. 25, 93; sergt. aug. 24, 93; dis. june 29, 95; re-enl. july 1, 95; 1 lt. june 29, 96; m. o. apr. 26, 98; pvt. co. I, 55th I. N. G. may 25, 05; 1 lt. may 25, 05.
32.	Gene J. Jensen (Co. M, 53d Infty). Born Dec. 7, '81, in Ia. Rk. June 12, '05.		pvt. co. M, 49 I. N. G. may 17, 00; dis. may 17, 03, as corp; re-enl. may 19, 03; dis. may 19, 05, as 1st sergt; re-enl. may 19, 05; 1 lt. june 12, 05.
33.	George M. Castle (Co. E, 55th Infty). Born Oct. 28, '78, in Iowa. Rk. June 26, '05.		pvt. co. E. 51 I. N. G. dec. 12, 99; dis. dec. 12, 02; re-enl. dec. 16, 02; 1 lt. june 26, 05.
34.	John H. Steck (Co. D, 54th Infty). Born Oct. 4, '76, in Ia. Rk. July 21, '05.	3d corp. D, 50th Iowa. vols. april 26, 98; mus. may 18, 98; m. o. nov. 30, 98, at Des Moines, Ia.	pvt. co. D, 2 I. N. G. sept. 20, 97; m. o. may 18, 98; pvt. co. D, 50 I. N. G. march 25, 01; m. o. with co. may 15, 02, as sergt; re-enl. may 29, 02; sergt. july 14, 02; re-enl. june 29, 05; sergt; 1 lt. july 21, 05; exam. dec. 7, 05.
35.	Fred D. Hudson (Co. G, 55th Infty). Born May 31, '76, in Iowa. Rk. Sept. 18, '05.		pvt. co. G, 51 regt. I. N. G. mar. 11, 01; 2 lt. jan. 12, 03; exam. jan. 29, 03; 1 lt. sept. 18, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
36.	Eric G. Knos (Co. L, 56th Infty). Born April 8, '74, in Sweden. Rk. Sept. 25, '05.	musc. L, 52 Iowa vols. apr. 26, 98; mus. may 25, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. L, 4 I. N. G. may 23, 96; m. o. may 25, 98; re-enl. co. L, 52 I. N. G. mch. 10, 99; corp. nov. 22, 99; sergt. april 4, 00; re-enl. mch. 10, 02; sergt. nov. 26, 02; 2 lt. dec. 28, 04; exam. feb. 23, 05; 1 lt. sept. 25, 05.
37.	Edward H. Reichmann (Co. K, 53d Infty). Born June 5, '67, in N. Y. Rk. Oct. 24, '05.		pvt. co. K, 1 regt. I. N. G. may 12, 90; corp. co. K, 4 regt. oct. 10, 92; re-enl. may 12, 95; re-enl. may 25, 96; sergt. co. K, 1 regt. june 1, 96; re-enl. may 25, 97; dis. may 4, 98; pvt. co. K, 49 regt. I. N. G. dec. 6, 99; dis. dec. 6, 02; re-enl. jan. 5, 03; 2 lt. mch. 19, 03; exam. april 2, 03; 1 lt. oct. 24, 05.
38.	Chas. Tillotson, Jr. (Co. F, 55th Infty). Born Aug. 14, '75, in Iowa. Rk. Nov. 4, '05.		pvt. co. F, 55 I. N. G. nov 4, 03; corp. feb. 13, 04; q. m. sergt. jan. 1, 05; 1 sergt. april 1, 05; 1 lt. nov. 4, 05; exam. dec. 7, 05.
39.	George Luckhardt (Co. C, 54th Infty). Born June 30, '76, in Germany. Rk. Nov. 6, '05.	pvt. co. C, 50 inf. Iowa vols. apr. 26, 98; mus. may 17, 98; m. o. nov. 30, 98.	pvt. co. C, 50 inf. feby. 13, 99; corp. july 26, 99; re-enl. feby. 13, 02; 2 lt. june 6, 04; exam .aug. 10, 04; 1 lt. nov. 6, 05.
40.	Hiram J. Rimmer (Co. M, 56th Infty). Born June 9, '76, in Iowa. Rk. Jany. 10, '06.		pvt. co. M, 52 I. N. G. june 6, 00; dis. july 10, 01; pvt. co. M, 52 I. N. G. mch. 8, 02; corp. july 2, 02; dis. mch. 8, 05; expir.; re-enl. mch. 14, 05; corp. june 26, 05; 1 lt. jany. 10, 06; exam. may 26, 06.
41.	Stafford M. Carpenter (Co. G, 56th Infty). Born Oct. 31, '80, in Iowa. Rk. Jany. 10, '06.		pvt. co. G, 56 inf. I. N. G. jany. 7, 04; sergt. apr. 18, 05; 2 lt. dec. 12, 05; 1 lt. jany. 10, 06; exam. may 26, 06.
42.	Jay A. Conaway (Co. K, 55th Infty). Born Dec. 7, '75, in Iowa. Rk. Feby. 5, '06.	1 sergt. co. K, 55th Iowa vols. apr. 26, 98; mus. may 30, 98; m. o. nov. 2, 99, at San Francisco, Cal.	pvt. co. K, 3 I. N. G. july 22, 93; dis. aug. 4, 96; re-enl. aug. 8, 96; dis. aug. 8, 97; re-enl. aug. 12, 97; trs. to 51st Ia. vols. april 26, 98, as 1st sergt.; re-enl. co. K, 51 I. N. G. feb. 24, 00; 1 sergt. feb. 24, 00; ord. sergt. 51 I. N. G. aug. 17, 01; dis. feb. 24, 03; re-enl. mch. 11, 03; 1 sergt.; 2 lt. apr. 26, 05; exam. june 16, 05; 1 lt. feby. 5, 06.
43.	George L. Lawson (Co. I, 56th Infty). Born Feby. 8, '79, in Iowa. Rk. Feby. 21, '06.		pvt. co. I, 52 I. N. G. june 23, 00; corp. jan. 1, 02; dis. june 23, 03; re-enl. july 3, 03; sergt. april 15, 05; 2 lt. june 12, 05; exam. june 16, 05; 1 lt. feby. 21, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service:
44.	Walter J. Neely (Co. K, 54th Infty). Born Oct. 24, '71, in Iowa. Rk. March 5, 1906.		pvt. co. K, 2 rgt. I. N. G. may 6, 92; corp. 94; dis. july 17, 95, expir.; re-enl. june 3, 95; sergt. aug. 23, 95; dis. june 3, 96, expir.; re-enl. july 19, 96; 1 sergt. 96; 2 lt. feb. 4, 97; resign. may 11, 98; 1 lt. co. K, 54 I. N. G. april 12, 04; exam. april 28, 04; resign. oct. 13, 05; 1 lt. co. K, 54 I. N. G. march 5, 06.
45.	Francis A. Underwood (Co. C, 55th Infty). Born May 24, '76, in Iowa. Rk. March 5, '06.	pvt. co. F, 52 Iowa vols. may 1, 98; mus. may 25, 98; lance corp. july 1, 98; m. o. oct. 30, 98, at Des Moines, Ia.	1 year Iowa State College; pvt. co. F, 52 I. N. G. march 15, 99; dis. july 27, 99; pvt. co. C, 55 I. N. G. june 28, 04; 2 lt. june 28, 04; exam. aug. 10, 04; 1 lt. march 5, 06.
46.	Fred G. Stough (Co. B, 56th Infty). Born Aug. 17, '81, in Iowa. Rk. March 15, '06.		1½ years Iowa State College; pvt. co. B, 56 I. N. G. july 28, 03; sergt.; 2 lt. march 8, 04; exam. april 29, 04; 1 lt. march 15, 06.
47.	Arthur E. Woody (Co. L, 54th Infty). Born Oct. 13, '81, in Iowa. Rk. March 26, '06.		1 lt. co. L, 54 inf. I. N. G. march 26, 06; exam. may 26, 06.
48.	Carl E. Reinemund (Asst. Surg. 54th Infty). Born Dec. 28, '82, in Iowa. Rk. April 28, '06.		1 lt. and asst. surg. 54 inf. april 28, 06.
49.	Park A. Findley (Asst. Surg. 55th Infty). Born Jan. 28, '75, in Iowa. Rk. May 16, '06.	2 lt. co. A, 51 Iowa inf. vols. april 26, 98; 1 lt. july 7, 99; m. o. nov. 2, 99, at San Francisco, Cal.; 1 lt. and asst. surg. Nat'l. Mil. Home Hospital, Ft. Leavenworth, Kans., from jan. 28, 02, to may 1, 04.	pvt. co. A, 3 regt. I. N. G. july 6, 91; hosp. steward 3 regt. july 17, 93; add. asst. surg. aug. 13, 95; rejected by U. S. surgeon; 2 lt. co. A, 3 regt. I. N. G. may 20, 98; trs. to 51 Ia. vols. may 30, 98; re-enl. in co. A, 51 I. N. G. march 5, 00; capt. march 5, 00; resign. june 1, 00; 1 lt. and asst. surg. 55 inf. I. N. G. may 16, 06.
50.	Clarence E. Schamp (Co. G, 54th Infty). Born Sept. 16, '66, in Iowa. Rk. May 21, '06.		pvt. co. G, 2 regt. I. N. G. oct. 19, 96; dis. may 2, 98; pvt. co. G, 50 regt. I. N. G. feb. 24, 99; sergt. nov. 13, 99; dis. feb. 24, 02, expir.; re-enl. feb. 24, 02; dis. feb. 24, 05, expir.; re-enl. feb. 24, 05; 2 lt. feb. 19, 06; exam. may 26, 06; 1 lt. may 21, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
51.	Norman J. Kissick (Co. F, 54th Infty). Born Dec. 22, '80, in Iowa. Rk. May 28, 06.		pvt. co. F, 51 regt. I. N. G. march 19, 00; sergt. sept. 21, 00; 1 sergt. july 1, 01; co. trs. to co. F, 54 regt. I. N. G. nov. 26, 02; re-enl. march 19, 03; 2 lt. aug. 3, 03; exam. aug. 27, 03; 1 lt. may 28, 06.
52.	Roy E. Brady (Co. D, 55th Infty). Born March 29, '82, in Iowa. Rk. June 11, '06.		pvt. co. D, 51 I. N. G. dec. 11, 99; corp. and sergt; dis. dec. 11, 02; re-enl. dec. 11, 02; 2 lt. march 14, 04; exam. april 29, 04; 1 lt. June 11, 06.
53.	Roscoe O. Blakely (Co. A, 55th Infty). Born Feb. 8, '82, in Ia. Rk. June 18, '06.		pvt. co. A, 51 regt. I. N. G. dec. 10, 01; sergt.; dis. dec. 10, 04, expir.; re-enl. [illegible] 12, 04; 1 sergt.; 2 [illegible] dec. 27, 05; exam. may 26, 06; 1 lt. june 18, 06.
54.	Frank J. Murphy (Asst. Surg. 56th Infty). Born April 22, '65, in Michigan. Rk. June 21, '06.	1 lt. and asst. surg. 52 Ia. vols. april 26, 98; mus. may 6, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. L, 4 regt. I. N. G. july 23, 92; dis. may 9, 93; 1 lt. and asst. surg. 56 inf. I. N. G. june 21, 06.
55.	J. Leland Van Gorden (Asst. Surg. 56th Infty). Born Sept. 1, '74, in Iowa. Rk. June 21, '06.		pvt. co. K, 52 regt. I. N. G. june 4, 00; dis. june 4, 03, expir.; re-enl. june 4, 03; dis. june 4, 06, expir.; re-enl. june 5, 06; sergt. may 1, 06; 1 sergt. june 1, 06; 1 and asst. surg. 56 inf. I. N. G. june 21, 06.
56.	John F. Rau (Co. C, 53d Infty). Born Sept. 10, '80, in Pennsylvania. Rk. June 25, '06.		pvt. co. C, 49 I. N. G. aug. 3, 00; corp. may 19, 02; sergt. march 9, 03; 1 sergt. may 18, 03; dis. aug. 3, 03; re-enl. co. C, 53 inf. aug. 5, 03; 2 lt. sept. 10, 03; exam. april 29, 04; 1 lt. june 25, 06.
57.	John L. Pritchett (Co. A, 54th Infty). Born May 10, '76, in Iowa. Rk. June 25, '06.	2 sergt. co. F. 50 Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 98, at Des Moines, Ia.	pvt. co. F. 2d I. N. G. feb. 26, 94; re-enl. feb. 26, 97; re-enl. march 15, 98; m. o. may 17, 98; re-enl. co. F, 50 I. N. G. feb. 22, 99; bat. sergt. maj. june 8, 99; dis. june 8, 02; pvt. co. A, 54 I. N. G. may 5, 05; 2 lt. aug. 28, 05; exam. dec. 7, 05; 1 lt. june 25, 06.
58.	Alfred M. Peterson (Co. L. 55th Infty). Born Aug. 17, '82, in Iowa. Rk. June 27, '06.		pvt. co. L, 51 regt. I. N. G. april 16, 01; corp. march 29, 02; sergt. feb. 10, 03; dis. april 16, 04, expir.; pvt. co. L, 55 inf. I. N. G. feb. 25, 05; sergt. may 28, 05; 1 lt. june 27, 06; exam. july 2, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
59.	Edward M. Myers (Asst. Surg. 55th Infty). Born May 12, '72, in Iowa. Rk. July 14, '06.		military dep't. Iowa Wesleyan Univ., Mt. Pleasant, Ia., 89 to 93; 1 lt and asst. surg. 55 inf. I. N. G. july 14, 06.
60.	*Roy O. Littlejohn (Co. L, 53d Infty). Born Oct. 17, '84, in Iowa. Rk. July 27, '06.		pvt. co. L, 53 inf. I. N. G. jan. 31, 03; corp.; sergt.; dis. jan. 31, 06, expir.; re-enl. feb. 1, 06; 1 sergt.; 1 lt. july 27, 06.
61.	George M. Walker (Co. E, 56th Infty). Born Nov. 17, '72, in Missouri. Rk. Aug. 30, '06.	pvt. co. L, 52 Ia. vols. june 28, 98; mus. june 28, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. E. 52 I. N. G. june 16, 02; sergt. june 16, 02, dis. dec. 26, 02; pvt. co. E, 56th I. N. G. july 1, 03; 2 lt. april 11, 04; exam. april 29, 04; 1 lt. aug. 30, 06.
62.	*Clark H. Belknapp (Co. F, 56th Infty). Born Sept. 26, '76, in Iowa. Rk. Oct. 10, '06.		pvt. co. F, 56 inf. I. N. G. june 5, 05; corp. june 5, 05; sergt. may 17, 06; q. m. sergt. june 1, 06; 1 lt. oct. 10, 06.
63.	Joseph G. Dubraks (Co. A, 53d Infty). Born March 8, '83, in Iowa. Rk. Nov. 12, '06.		pvt. co. A, 49 regt. I. N. G. june 10, 01; dis. june 10, 04, expir.; re-enl. june 11, 04; corp. march 6, 05; sergt. may 15, 05; dis. june 10, 05, expir.; re-enl. june 10, 05; sergt.; 1 lt. nov. 12, 06.
64.	*Bert W. Penman (Co. D, 56th Infty). Born Aug. 18, '80, in Iowa. Rk. Nov. 12, '06.		pvt. co. D, 56 inf. I. N. G. june 2, 04; sergt. june 27, 04; 1 sergt. dec. 14, 05; 1 lt. nov. 12, 06.

SECOND LIEUTENANTS.

1.	Thomas F. Rutledge (Co. K, 56th Infty). Born Dec. 18, '73, in Wisconsin. Rk. Dec. 24, '00. Com. Dec. 26, '05.	sergt. co. K, 52 inf. Iowa vols. april 26, 98; mus. may 25, 98; m. o. oct. 30, 98.	pvt. co. K, 4 regt. I. N. G. june 14, 94; m. o. may 25, 98; pvt. co. K. 52 regt. I. N. G. march 14, 99; 2 lt. dec. 24, 00; com. expir. dec. 24, 05; re-el. 2 lt. dec. 26, 05.
2.	Lloyd D. Ross (Bat. Q. M. Comsy. Off. 55th Infty). Born July 9, '76, in Iowa. Rk. April 8, '01. Com. May 16, '06.	corp. co. M, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; m. o. nov. 2, 99.	pvt. co. M, 3 regt. I. N. G. june 28, 94; re-enl. july 16, 97; m. o. may 30, 98; pvt. co. M. 51 regt. I. N. G. nov. 21, 99; 2 lt. april 8, 01; exam. may 16, 01; insp. s. a. p., april 27, 03; exam. july 1, 03; com. expir. april 12, 06. Repeal of sec. 7, chap. 77, Acts of 30th Gen'l Assembly; appt. 2 lt. and bat. q. m. comsy. off. 55th inf. may 16, 06.

*Elected but awaiting examination.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
3.	William W. Aldrich (Co. F, 53d Infty). Born Sept. 28, '77, in Iowa. Rk. Dec. 3, '01.	pvt. co. F, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; corp. feb. 11, 99; m. o. may 13, 99.	pvt. co. F, 1 regt. sept. 22, 97; m. o. june 2, 98; pvt. co. F, 49 regt. I. N. G. sept. 2, 99; dis. sept. 7, 00; pvt. may 15, 01; 2 lieut. dec. 3, 01; exam. dec. 19, 01.
4.	James L. Scripture (Co. E, 53d Infty). Born arch 13, '70, in Iowa. Rk. June 23, 02.		pvt. co. A, 1 regt. I. N. G. april 25, 92; dis. jan. 8, 94; pvt. co. E, 49 regt. I. N. G. june 23, 02; 2 lt. june 23, 02; exam. july 2, 02.
5.	John A. Stewart (Co. A, 56th Infty). Born Feb. 22, '64, in Iowa. Rk. June 15, 03.		pvt. co. A, 4 regt. I. N. G. july 4, 98; corp. june 10, 95; sergt. sept. 28, 95; dis. may 7, 98; pvt. co. A, 52 regt. I. N. G. march 22, 99; sergt. march 22, 99; re-enl. march 7, 02; 2 lt. june 15 ,03; exam. july 1, 03.
6.	Richard D. Rutherford (Bat. Q. M. Comsy. Off. 55th Infty). Born Nov. 30, '79, in West Virginia. Rk. Sept. 22, '03. Com. June 19, '06.	pvt. co. L, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; mus. sept. 12, 99; m. o. nov. 2, 99.	pvt. co. L, 3 regt. I. N. G. april 23, 98; m. o. may 30, 98; pvt. co. L, 51 regt. I. N. G. jan. 18, 00; dis. dec. 6, 01; re-enl. july 10, 02; 2 lt. sept. 22, 03; exam. oct. 9, 03; 1 lt. may 31, 04; capt. oct. 28, 04; exam. dec. 17, 04; resign. may 24, 06; appt. 2 lt. and bat. q. m. comsy. off. 55 inf. june 19, 06.
7.	Holland M. Scott (Co. G, 53d Infty). Born Nov. 21, '67, in Iowa. Rk. Dec. 14, 03.	2 sergt. co. G, 49 inf. Iowa vols. april 26, 98; mus. june 2, 98; col. sergt. july 4, 98; 1 sergt. dec. 31, 98; m. o. may 13, 99, at Savannah, Ga.	pvt. co. G, 1 I. N. G. nov. 26, 87; corp. may, 90; sergt. may, 90; dis. nov. 26, 92; re-enl. nov. 26, 92; re-enl. nov. 26, 93; re-enl. nov. 26, 94; re-enl. nov. 26, 95; trs. to 49 Ia. vols. as 2 sergt.; pvt. co. G, 53 I. N. G. may 19, 03; 2 lt. dec. 14, 03; exam. april 29, 04.
8.	Frank J. Lund (Co. C, 56th Infty). Born Feb. 5, '76, in Iowa. Rk. Jan. 4, 04.		pvt. co. C, 52 I. N. G. may 21, 00; corp. aug. 17, 01; sergt. march 20, 03; dis. may 21, 03; re-enl. june 10, 03; sergt.; 2 lt. jan. 4, 04; exam. apr. 29, 04.
9.	Pollok J. Wallace (Co. D. 54th Infty). Born Oct. 19, '75, in Iowa. Rk. Jan. 11, 04.		pvt. co. D, 2 I. N. G. june 22, 94; dis. june 22, 97; pvt. co. D. 50 I. N. G. april 15, 01; dis. may 15, 02, m. o. of co.; re-enl. co. D, 50 I. N. G. at reorg. may 29, 02; 2 lt. jan. 11, 04; exam. april 29, 04.
10.	Charles C. Cummings (Co. M, 54th Infty). Born Oct. 23, '72, in Iowa. Rk. April 25, '04.	pvt. co. M, 50 inf. Iowa vols. may 17, 98; mus. may 17, 98; m. o. nov. 30, 99.	pvt. co. M, 2 I. N. G. feb. 1, 97; trs. to 50 Iowa vols. may 17, 98; pvt. co. M, 50 I. N. G. feb. 21, 99; corp. sept. 1, 00; sergt. may 31, 01; re-enl. feb. 21, 02; 2 lt. april 25, 04; exam. aug. 10, 04

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
11.	Thomas E. Harrington (Co. H, 56th Infty). Born Aug. 10, '73, in Iowa. Rk. Aug. 8, '04.	pvt. co. H, 52 Iowa vols. april 26, 98; mus. may 25, 98; corp. july 1, 98; m. o. oct. 30, 98, at Des Moines, Ia.	pvt. co. H, 4 I. N. G. may 24, 97; trs. to 52 Iowa vols. april 26, 98; re-enl. co. H, 52 I. N. G. march 10, 99; dis. march 10, 02; re-enl. march 20, 02; dis. march 20, 03; re-enl. march 20, 03; dis. march 20, 04; re-enl. march 20, 04; 2 lt. aug. 8, 04; exam. nov. 14, 04.
12.	Fred L. Fisher (Co. B, 53d Infty). Born Jan. 15, '80, in Iowa. Rk. Dec. 30, '04.		pvt. co. B, 49 I. N. G. feb. 6, 00; sergt.; re-enl. feb. 6, 03; re-enl. feb. 6, 05; 2 lt. dec. 30, 04; exam. feb. 23, 05.
13.	Edward O. Fleur (Co. F, 55th Infty). Born June 22, '74, in Sweden. Rk. March 24, '05.	musc. co. H, 51 Iowa vols. april 26, 98; mus. may 30, 98; assign. to duty as pvt. june 22, 98; corp. april 10, 99; m. o. nov. 2, 99, at San Francisco, Cal.	3 years' course at the Royal Swedish Military School at Stockholm, Sweden; pvt. co. H, 3 I. N. G. april 5, 98; trs. to 51 Iowa vols. april 26, 98; pvt. co. F, 55 I. N. G. feb. 27, 05; 2 lt. march 24, 05.
14.	Levi F. Swaney (Co. H, 53d Infty). Born April 9, '70, in Iowa. Rk. April 7, 05.		pvt. co. H, 53 I. N. G. april 7, 05; 2 lt. april 7, 05.
15.	G. Ray Logan (Co. M, 55th Infty). Born Sept. 25, '80, in Iowa. Rk. April 17, '05.		1 year Nebr. Univ.; pvt. co. M, 51 I. N. G. march 12, 00; corp.; dis. march 12, 03; re-enl. april 1, 03; corp.; dis. april 1, 04; re-enl. april 30, 04; corp. and sergt.; 2 lt. april 17, 05.
16.	Jesse G. Lewis (Co. D, 53d Infty). Born Aug. 26, '74, in Iowa. Rk. April 25, '05.		pvt. co. D, 53 inf. april 25, 05; 2 lt. april 25, 05.
17.	Everett F. Heaton (Co. I, 55th Infty). Born Dec. 25, '77, in Illinois. Rk. May 25, 05.	pvt. co. G, 51 Iowa vols. june 14, 98; corp. oct. 1, 98; dis. july 1, 99, at San Fernando, P. I., to enlist in U. S. vols.; pvt. co. G, 36 U. S. vols. july 4, 99; corp. july 25, 99; sergt. nov. 5, 99; dis. march 16, 01.	pvt. co. I, 55 I. N. G. may 25, 05; 2 lt. may 25, 05.
18.	Eugene W. De Fratis (Co. M, 53d Infty). Born Dec. 12, '79, in Illinois. Rk. June 12, '05.	pvt. co. K, 37 U. S. A. aug. 19, 99; 1 sergt.; m. o. feb. 20, 01.	pvt. co. M, 1 I. N. G. jan. 8, 95; dis. march 31, 95; pvt. co. M, 53 I. N. G. jan. 29, 03; sergt. feb. 2, 03; 2 lt. june 12, 05.
19.	Harry E. Schriver (Co. E, 55th Infty). Born May 3, '81, in Kansas. Rk. June 26, '05.		pvt. co. E, 51 I. N. G. dec. 12, 99; corp. march 17, 02; dis. dec. 12, 02; re-enl. dec. 16, 02; corp.; sergt. feb. 19, 03; 1 sergt.; 2 lt. june 26, 05.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
20.	John F. O'Connell (Co. H, 55th Infty). Born March 13, '84, in Iowa. Rk. July 17, '05.		pvt. co. H, 55 inf. july 17, 05; 2 lt. july 17, 05.
21.	George E. Whan (Co. B, 55th Infty). Born Oct. 21, '78, in Iowa. Rk. July 20, '05.	pvt. co. B, 51 Iowa vols. april 26, 98; mus. may 30, 98; m. o. nov. 2, 99, at San Francisco, Cal.	pvt. co. B, 3 I. N. G. april 5, 97; trs. to 51 Iowa vols. april 26, 98; re-enl. co. B, 51 I. N. G. dec. 13, 99; corp.; dis. dec. 13, 02; re-enl. jan. 2, 03; sergt.; 2 lt. july 20, 05.
22.	Herman C. Johnson (Co. I, 53d Infty). Born Aug. 29, '79, in Iowa. Rk. Aug. 9, '05.		pvt. co. I, 49 I. N. G. feb. 8, 00; re-enl. feb. 26, 03; 2 lt. aug. 9, 05; exam. dec. 7, 05.
23.	Phil R. Wilkenson (Co. G, 55th Infty). Born Sept. 30, '78, in Iowa. Rk. Sept. 18, '05.		pvt. co. G, 51 inf. I. N. G. march 28, 01; sergt.; re-enl. march 28, 04; 2 lt. sept. 18, 05; exam. dec. 7, 05.
24.	Michael I. Krezek (Co. K, 53d Infty). Born Nov. 15, '75, in Iowa. Rk. Oct. 24, '05.		pvt. co. K, 49 regt. I. N. G. dec. 6, 99; corp.; dis. dec. 6, 02, expir.; enl. co. K, 53 inf. I. N. G. march 6, 03; sergt.; dis. march 6, 06, expir.; re-enl. march 17, 06; sergt.; 2 lt. oct. 24, 05; exam. july 2, 06.
25.	Grant N. Spinden (Co. I, 54th Infty). Born March 4, '81. Rk. Oct. 30, '05.		pvt. co. I, 50 I. N. G. march 6, 99; re-enl. march 7, 02; corp. july 18, 02; sergt. may 24, 04; re-enl. march 7, 05; 2 lt. oct. 30, 05; exam. dec. 7, 05.
26.	Ralph Othmer (Co. C, 54th Infty). Born July 18, '82, in Iowa. Rk. Nov. 6, '05.		pvt. co. C, 50 I. N. G. july 11, 01; sergt. feb. 17, 02; re-enl. july 11, 04; sergt.; 2 lt. nov. 6, 05; exam. dec. 7, 05.
27.	Frederick J. Taylor Co. L, 56th Infty). Born April 17, '77, in England. Rk. Nov. 8, 05.		pvt. co. L, 56 I. N. G. jan. 28, 03; lance corp. april 17, 04; q. m. sergt. sept. 14, 04; red. to corp. at own request jan. 17, 05; reg. comsy. sergt. june 29, 05; 2 lt. co. L, 56 inf. nov. 8, 05; exam. dec. 7, 05.
28.	Arthur E. Hull (Co. K, 55th Infty). Born Sept. 3, '82, in Iowa. Rk. Feb. 5, '06.		pvt. co. K, 51 regt. I. N. G. may 8, 01; corp. july 8, 02; sergt. aug. 8, 03; dis. may 8, 04, expir.; re-enl. may 8, 04; sergt. may 8, 04; dis. may 8, 05, expir.; re-enl. may 8, 05; 2 lt. feb. 5, 06; exam. may 26, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
29.	Wm. P. Rohrbach (Co. G, 56th Infty). Born Aug. 11, '81, in Iowa. Rk. Feb. 6, '06.		pvt. co. G, 52 regt. I. N. G. june 20, 99; dis. june 20, 02, expir.; re-enl. june 21, 02; corp.; dis. june 21, 03, expir.; re-enl. june 20, 08; dis. june 20, 04, expir.; re-enl. july 1, 04; sergt.; dis. july 1, 05, expir.; re-enl. july 1, 05; 2 lt. feb. 6, 06; exam. May 26, 06.
30.	Edwin E. Bump (Co. K, 54th Infty). Born July 9, '79, in Iowa. Rk. March 5, '06.		pvt. co. K, 50 regt. I. N. G. march 7, 99; sergt. jan. 18, 01; dis. march 7, 02, expir.; re-enl. march 7, 02; sergt.; 2 lt. june 13, 02; exam. aug. 5, 02; resign, june 10, 03; 2 lt. co. K, 54 inf. I. N. G. march 5, 06.
31.	Ira J. Scott (Co. C, 55th Infty). Born Jan. 18, '71, in Iowa. Rk. March 5, '06.		2 lt. co. C, 55 inf. I. N. G. March 5, 06; exam. May 26, 06.
32.	Oneida P. Shurtz (Co. I, 56th Infty). Born Oct. 15, '79, in Iowa. Rk. March 15, '06.		pvt. co. I, 4 regt. I. N. G. feb. 5, 98; dis. may 17, 98; pvt. co. I, 52 regt. I. N. G. april 5, 99; corp. april 5, 99; dis. april 5, 02, expir.; re-enl. april 7, 02; sergt. aug. 1, 02; dis. april 7, 04, expir.; re-enl. May 6, 04; 1 sergt. july 1, 05; 2 lt. march 15, 06; exam. may 26, 06.
33.	Edwin S. Geist (Bat. Q. M. Comsy. Off. 53d Infty). Born March 15, '73, in Iowa. Rk. May 7, '06.	1 lt. co. B, 49 inf. Iowa vols. may 25, 98; mus. june 2, 98; m. o. may 13, 99.	pvt. co. B. 1 regt. I. N. G. april 8, 95; 1 sergt. july 27, 96; 1 lt. may 25, 98; m. o. june 2, 98; 1 lt. co. B, 49 regt. I. N. G. feb. 6, 00; insp. s. a. p. april 17, 04; exam. dec. 8, 04, com. expir. april 12, 06, Repeal of sec. 7, chap. 77, Acts of 30th Gen'l Assembly; appt. 2 lt. and bat. q. m. comsy. off. 53 inf. may 7, 06.
34.	John P. Leonardy (Bat. Q. M. Comsy. Off. 54th Infty). Born July 8, '77, in Illinois. Rk. May 9, '06.	4 sergt. co. B, 50 inf. Iowa vols. april 26, 98; mus. may 17, 98; m. o. nov. 30, 99, at Des Moines, Ia.; pvt. co. K, 45 U. S. vols. oct. 4, 99; sergt. oct. 19, 99; q. m. sergt. april 24, 00; m. o. june 8, 01.	pvt. co. B, 2 regt. I. N. G. oct. 8, 94; dis. oct. 8, 97, expir.; re-enl. oct. 8, 97; corp. oct. 12, 97; trs. to 50 Iowa vols. may 17, 98; re-enl. co. B. 50 regt. I. N. G. feb. 14, 99; q. m. sergt. april 10, 99; dis. oct. 14, 99; enl. as regtl. sergt. maj. 50 regt. I. N. G. nov. 24, 02; dis. nov. 24, 05, expir.; re-enl. nov. 25, 05, as regtl. sergt maj.; appt. 2 lt. and bat. q. m. comsy. off. 54 inf. may 9, 06; exam. may 26, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
35.	Albert E. Brown (Bat. Q. M. Comsy. Off. 54th Infty). Born Feb. 18, '74, in Illinois. Rk. May 11, '06.		pvt. co. F, 50 regt. I. N. G. nov. 26, 00; corp. april 15, '02; co. trs. to co. H, 54 inf. nov. 26, 02; dis. nov. 26, 03, expir.; re-enl. nov. 30, 03; sergt. dec. 15, 03; comsy. sergt. 54 inf. dec. 12, 04; appt. 2 lt. and bat. q. m. comsy. off. 54 inf. may 11, 06; exam. july 2, 06.
36.	Carl Hooyer (Co. G, 54th Infty). Born Aug. 12, '81, in Illinois. Rk. May 21, '06.		pvt. co. G, 50 regt. I. N. G. july 14, 99; corp. aug. 6, 00; sergt. march 20, 02; dis. july 14, 02, expir.; re-enl. july 21, 02; dis. july 21, 05, expir.; re-enl. july 22, 05; sergt.; 2 lt. may 21, 06; exam. july 2, 06.
37.	Louis G. Perry (Co. L, 54th Infty). Born Aug. 16, '83, in Iowa. Rk. May 21, '06.		pvt. co. L, 54 inf. I. N. G. nov. 26, 02; sergt.; dis. nov. 26, 05, expir.; re-enl. nov. 26, 05; 2 lt. may 21, 06; exam. july 2, 06.
38.	Ralph J. Laird (Bat. Q. M. Comsy. Off. 56th Infty). Born Feb. 24, '85, in Iowa. Rk. May 24, '06.		pvt. co. F, 56 inf. I. N. G. may 12, 03; corp. june 5, 05; sergt. dec. 12, 06; dis. may 12, 06, expir.; re-enl. may 12, 06; appt. 2 lt. and bat. q. m. comsy. off. 56 inf. may 24, 06; exam. may 26, 06.
39.	John A. Dewein (Co. H, 54th Infty). Born Dec. 26, '74, in Iowa. Rk. May 28, '06.		pvt. co. F, 50 regt. I. N. G. aug. 13, 00; corp. july 31, 02; co. trs. to co. H, 54 inf. nov. 26, 02; dis. aug. 13, 03, expir.; re-enl. aug. 13, 03; sergt. july 5, 04; q. m. sergt. dec. 1, 04; 2 lt. may 28, 06; exam. july 2, 06.
40.	Arden McCoy (Co. F, 54th Infty). Born Nov. 27, '81, in Iowa. Rk. May 30, '06.		pvt. co. F, 51 regt. I. N. G. oct. 28, 01; co. trs. to co. F, 54 inf. nov. 26, 02; corp. dec. 6, 02; sergt. june 26, 04; dis. oct. 28, 04, expir.; re-enl. oct. 31, 04; q. m. sergt. dec. 15, 04; 1 sergt.; 2 lt. may 30, 06; exam. july 2, 06.
41.	Harold J. Smith (Bat. Q. M. Comsy. Off. 56th Infty). Born Oct. 8, '82, in Iowa. Rk. June 4, '06.		pvt. co. C, 56 inf. I. N. G. jan. 19, 03; corp. may 13, 03; sergt. dec. 29, 03; dis. jan. 19, 06, expir.; appt. 2 lt. and bat. q. m. comsy. off. 56 inf. june 4, 06; exam. july 2, 06.
42.	George Bever, Jr. (Co. E, 54th Infty). Born Aug. 27, '84, in Iowa. Rk. June 11, '06.		pvt. co. E, 50th regt. I. N. G. aug. 23, 01; dis. aug. 23, 04, expir.; re-enl. sept. 22, 04; corp. jan. 25, 05; dis. sept. 22, 05, expir; re-enl. oct. 16, 05; 2 lt. june 11, 06; exam. july 2, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service. U. S. Army.	Service. National Guard and Other Service.
43.	Louis R. Elliott (Co. D, 55th Infty). Born Oct. 9, '78, in Iowa. Rk. june 11, '06.	pvt. co. D, 51 inf. Iowa vols. may 12, 98; mus. may 30, 98; corp. june 9, 99; m. o. nov. 2, 99, at San Francisco, Cal.	pvt. co. D, 3 regt. I. N. G. july 17, 95; trs. to 51 Iowa vols. may 12, 98; 2 lt. co. D, 55 inf. june 11, 06; exam. july 2, 06.
44.	Thomas Emmett Murphy (Co. B, 56th Infty). Born March 12, '82, in Iowa. Rk. June 14, '06.		pvt. co. B, 56 inf. july 28, 03; corp. sept. 1, 03; sergt. july 1, 04; 2 lt. june 14, 06; exam. july 2, 06.
45.	Cecil C. Koons (Co. A, 55th Infty). Born May 18, '84, in Iowa. Rk. June 18, '06.		pvt. co. A, 55 inf. april 16, 03; corp. dec. 3, 04; sergt. may 2, 05; 1 sergt. jan. 26, 06; dis. april 16, 06, expir.; re-enl. april 23, 06; 1 sergt.; 2 lt. june 18, 06; exam. july 2, 06.
46.	Frank P. Christy (Bat. Q. M. Comsy. Off. 55th Infty). Born March 31, '74, in Iowa. Rk. June 19, '06.	5th corp. co. H, 51 inf. Iowa vols. april 26, 98; mus. may 30, 98; sergt. aug. 6, 99; trs. to regtl. band as band sergt. sept. 1, 99; m. o. nov. 2, 99, at San Francisco, Cal.	pvt. co. H, 3 regt. I. N. G. sept. 16, 91; dis. sept. 16, 96, expir.; re-enl, oct. 27, 96; dis. oct. 27, 97, expir.; re-enl. sept. 17, 97; trs. to 51 Iowa vols. as 5th corp. may 30, 98; re-enl. co. H, 51 regt. I. N. G. feb. 15, 00; 2 lt. feb. 15, 00; 1 lt. july 11, 00; resign. oct. 16, 00; enl. co. A, 55 inf. as pvt. may 18, 03; q. m. sergt. 55 inf. july 1, 03; appt. 2 lt. and bat. q. m. comsy. off. 55 inf. june 19, 06; exam. july 2, 06.
47.	George L. Hewett (Co. A, 54th Infty). Born June 25, '75, in Iowa. Rk. June 25, '06.	pvt. co. F, 50 inf. Iowa vols. april 26, 98; mus may 17, 98; m. o. nov. 30, 99, at Des Moines, Ia.	pvt. co. F, 2 regt. I. N. G. oct. 14, 95; trs. to 50 inf. Iowa vols. may 17, 98; re-enl. co. F, 50 regt. I. N. G. feb. 22, 99; sergt.; dis. july 10, 00, m. o. of org.; enl. co. A, 54 inf. I. N. G. may 5, 05; 1 sergt.; 2 lt. june 25, 06; exam. july 2, 06.
48.	*Charles Kubias (Co. C. 58d Infty). Born Aug. 10, '80, in Iowa. Rk. June 25, '06.		pvt. co. C, 49 regt. I. N. G. may 15, 01; corp. dec. 16, 03; dis. may 15, 04, expir.; re-enl. may 14, 04; sergt. feb. 14, 05; dis. may 14, 05, expir.; re-enl. may 22, 05; dis. may 22, 06, expir.; re-enl. june 21, 06; sergt.; 2 lt. june 25, 06.
49.	William H. Dessel (Bat. Q. M. Comsy. Off. 56th Infty). Born Sept. 14, '84, in Iowa. Rk. June 25, '06.		pvt. co. B, 56 inf. july 28, 03; corp. july 1, 04; sergt. june 14, 05; appt. 2 lt. and bat. q. m. comsy. off. 56 inf. june 25, 06; exam. july 2, 06.
50	*Wilder H. Eaton (Co. M, 56th Infty). Born March 28, '73, in Nova Scotia. Rk. July 9, '06.		pvt. co. M, 56 inf. may 30, 03; corp. july 7, 05; dis. may 30, 06, expir.; re-enl. may 30, 06; sergt. june 25, 06; 2 lt. july 9, 06.

RELATIVE RANK OF OFFICERS.

Number	Name, Date of Rank, Date of Commission, Date and place of birth.	Service.	
		U. S. Army.	National Guard and Other Service.
51.	*Percy A. Lainson (Co. L, 56th Infty). Born Oct. 1, '84, in Iowa. Rk. July 23, '06.		pvt. co. E, 55 inf. feb. 26, 03; trs. to co. L, aug. 27, 03; corp. aug., 04; sergt., 05; dis. feb. 26, 06, expir.; re-enl. march 16, 06; sergt.; 2 lt. july 23, 06.
52.	*Charles E. Cutshall (Co. L, 53d Infty). Born Nov. 19, '80, in Iowa. Rk. July 27, '06.		pvt. co. E, 49 regt. I. N. G. july 25, 00; dis. may 10, 02, m. o. of co.; enl. in co. L, 49 regt. I. N. G. july 12, 02; corp.; sergt.; dis. july 12, 05, expir.; re-enl. july 12, 05; sergt. july 12, 05; 2 lt. july 27, 06.
53	*Duwaine Redfield (Co. F, 56th Infty). Born June 9, '82, in Wisconsin. Rk. Oct. 10, '06.		pvt. co. F, 52 regt. I. N. G. may 15, 00; sergt. april 2, 03; dis. may 15, 03, expir.; re-enl. may 15, 03; dis. may 15, 05, expir.; re-enl. may 15, 05; dis. may 15, 06, expir; re-enl. may 15, 06; sergt. may 15, 06; 2 lt. oct. 10, 06.
54	*Arthur G. Miller (Co. D, 56th Infty). Born Nov. 1, '81, in Iowa. Rk. Nov. 12, '06.		pvt. co. D, 56 inf. june 2, 04; corp june 27, 04; sergt. july 8, 05; 2 lt. nov. 12, 06.

*Elected, but awaiting examination.

OFFICERS RETIRED SINCE LAST BIENNIAL REPORT.

COLONEL Prime, John R. (Inspector General Iowa National Guard). Born July 4, '47, in New York.	pvt. co. K, 27 Iowa inf. feb. 15, 64; dis. jan. 20, 66; maj. 42 inf. U. S. vols. aug. 17, 99; m. o. june 27, 01.	pvt. co. B, 6 regt. I. N. G. april 18, 78; 2 lt. may 6, 78; 1 lt. sept. 12, 78; capt. july 28, 80; maj. and asst. insp. gen'l. may 7, 84; resign. aug. 21, 85; re-appt. maj. and asst. insp. gen'l. sept. 28, 85; maj. 4 regt. I. N. G. april 30, 92; adjt. gen'l. feb. 1, 94, to feb. 1. 96; brig. gen'l. march 26, 96; resig. oct. 7, 99; insp. gen'l. I. N. G. feb. 1, 02; resign. april 10, 06.

SUMMARY OF RECEIPTS AND DISBURSEMENTS.

For the Office of Adjutant-General from November 30, 1905, to November 30, 1906, Inclusive.

(Itemized Statement Filed With the Governor.)

IOWA NATIONAL GUARD FUND.

	Debit	Amount	
1905			
Dec. 1	Balance on hand	$ 38,815.22	
1906			
Feb. 23	Refund (collection for lost stores)	.50	
Apr. 12	Appropriation pro rata to July 1, 1906	2,600.00	
July 1	Appropriation	82,000.00	
	Total		$ 123,415.72

	Credit	Amount	
1905			
Dec. 1	Salaries and clerk hire	$ 2,671.49	
	Telegraph and telephone	121.26	
1906			
Feb. 23	Express, freight, cartage	980.60	
Apr. 12	Drill pay	16,550.10	
	Armory rent, postage, stationery, etc	16,975.23	
July 1	Inspections, expense and per diem	627.00	
	Camp pay (net)	16,062.51	
	Pay details and teams state rifle range (net)	1,272.44	
	Transportation	697.86	
	Subsistence on account of rifle range and teams	90.00	
	Allowance rifle ranges (Company)	195.00	
	Cleaning and repairing clothing	9.60	
	Physical examinations	648.00	
	Miscellaneous expense state rifle range	1,951.79	
	Pay examining boards and candidates examined	395.98	
	Miscellaneous expense annual camps	1,694.68	
	Miscellaneous expense	4,445.71	
	Uniforms, chevrons, devices, etc	1,807.85	
	Balance on hand December 1, 1906	56,218.62	
	Total	$ 123,415.72	$ 123,415.72

STORAGE ROOMS FUND (TEMPORARY ARSENAL).

Debit

		Amount	
1905			
Dec. 1	Balance on hand	$ 1,066.04	
1906			
July 1	Appropriation	1,000.00	
	Total		$ 2,066.04

Credit

		Amount	
1905			
Dec. 1	Rentals and repairs	$ 653.89	
1906			
July 1	Charged off	703.80	
	Balance on hand December 1, 1906	708.35	
	Total	$ 2,066.04	$ 2,066.04

GRAY UNIFORM FUND.

Debit

		Amount	
1905			
Dec. 1	Balance on hand	$ 775.75	
	Total		$ 775.75

Credit

		Amount	
1905			
Dec. 1	Paid two claims	$ 28.50	
	Balance on hand	747.25	
	Total	$ 775.75	$ 775.75

STRENGTH OF GUARD, NOVEMBER 30, 1906.

Governor's Staff	8
53d Infantry	645
54th Infantry	646
55th Infantry	644
56th Infantry	699
Total	2,642

OFFICERS COMMISSIONED AND RECOMMISSIONED.

OFFICERS COMMISSIONED AND RECOMMISSIONED FROM NOVEMBER 30, 1905, TO NOVEMBER 30, 1906.

COLONELS.

Name	Infantry	Date
Logan, Guy E., Asst. Adj.-Genl	.....	April 12, 1906

MAJORS.

Name	Infantry	Date
Conkling, Wilbur S., Surgeon	55th	May 16, 1906
Fairchild, David S. Jr., Surgeon	54th	April 23, 1906
Macrae, Donald Jr. Surgeon	56th	April 12, 1906
Martindale, Edward L., Surgeon	53d	May 7, 1906

CAPTAINS.

Name	Company	Infantry	Date
Bailey, Winfred H	E	56th	August 30, 1906
Baumgartner, Arnold T	A	53d	July 30, 1906
Bellamy, Paul E	D	55th	June 11, 1906
Bradbury, John C.	F	54th	May 29, 1906
Clements, Frank H.	L	54th	March 26, 1906
Frisbee, Jerome B., Regimental Commissary	....	56th	August 1, 1906
Greene, Samuel A	L	55th	June 27, 1906
Hird, Frederick S	A	55th	June 18, 1906
Hollowell, Thos. P. Jr	A	54th	June 25, 1906
Johnston, Albert C.	B	56th	February 14, 1906
Kulp, Oliver W	B	54th	April 18, 1906
Liggett, Joseph D., First Signal Company	....	.....	March 27, 1906
Petite, Albert M	H	55th	May 21, 1906
Pratt, Harlow M	G	56th	March 22, 1906
Rosenauer, Edward J	G	54th	January 22, 1906
Woellhaf, Henry A	H	54th	February 12, 1906

FIRST LIEUTENANTS.

Name	Company	Infantry	Date
Blakely, Roscoe O	A	55th	June 18, 1906
Brady, Roy E	D	55th	June 11, 1906
Carpenter, Stafford M	G	56th	January 10, 1906
Conaway, J. A	K	55th	February 5, 1906
Findley, Park A., Assistant Surgeon	....	55th	May 16, 1906
Kissick, Norman J	F	54th	May 28, 1906
Krause, Charles S., Assistant Surgeon	....	53d	May 29, 1906
Lawson, George L	I	56th	February 21, 1906
McCormick, Andrew M	F	53d	November 12, 1906
Middleton, Geo. M. Assistant Surgeon	....	54th	April 28, 1906
Murphy, Frank J., Assistant Surgeon	....	56th	June 21, 1906
Myers, Edward M., Assistant Surgeon	....	55th	July 14, 1906
Neely, Walter J	K	54th	March 5, 1906
Peterson, Alfred M	L	55th	June 27, 1906
Prichett, John L	A	54th	June 25, 1906
Rau, John F	C	53d	June 25, 1906
Reinemund, Carl A., Assistant Surgeon	....	54th	April 28, 1906
Rimmer, Hiram J	M	56th	January 10, 1906
Schamp, Clarence E	G	54th	May 21, 1906
Stough, Fred G	B	56th	March 15, 1906
Underwood, Francis A	C	55th	March 5, 1906
VanGorden, J. Leland, Assistant Surgeon	....	56th	June 21, 1906
Woody, Arthur E	L	54th	March 26, 1906

SECOND LIEUTENANTS.

Name	Company	Infantry	Date
Blakely, Roscoe O	A	55th	December 27, 1905
Bever, George Jr	E	54th	June 11, 1906
Brown, Albert E., Battn. Q. M. Csy. Off	....	54th	May 11, 1906
Bump, Edwin E	K	54th	March 5, 1906
Christy, Frank P., Battn. Q. M. Csy. Off	....	55th	June 19, 1906
Chubb, Charles E	F	56th	November 28, 1905
Dessel, Wm. H., Battn. Q. M. Csy. Off	....	56th	June 25, 1906
Dewein, John A	H	54th	May 28, 1906
Elliott, Louis R	D	55th	June 11, 1906
Geist, Edwin S. Battn. Q. M. Csy. Off	....	53d	May 7, 1906
Hewett, George L	A	54th	June 25, 1906
Hooyer, Carl	G	54th	May 21, 1906
Hull, Arthur E	K	55th	February 5, 1906
Koons, Cecil C	A	55th	June 18, 1906
Krezek, Michael J	K	53d	October 24, 1905
Laird, Ralph J., Battn. Q. M. Csy. Off	....	56th	May 24, 1906
Leonardy, John P., Battn. Q. M. Csy. Off	....	54th	May 9, 1906
McCoy, Arden	F	54th	May 30, 1906
Murphy, Thomas E	B	56th	June 14, 1906
Perry, Louis G	L	54th	May 21, 1906
Rohrbach, Wm. P	G	56th	February 6, 1906
Ross, Lloyd D., Battn. Q. M. Csy. Off	....	55th	May 16, 1906
Rutherford, Richard D., Battn. Q. M. Csy. Off	....	55th	June 19, 1906
Rutledge, Thomas F	K	56th	December 26, 1905
Schamp, Clarence E	G	54th	February 19, 1906
Scott, Ira J	C	55th	March 5, 1906
Shurtz, Oneida P	I	56th	March 15, 1906
Smith, Harold J., Battn. Q. M. Csy. Off	....	56th	June 4, 1906

LOST FROM THE SERVICE BY EXPIRATION OF COMMISSION AND RESIGNATION.

NOVEMBER 30, 1905 TO NOVEMBER 30, 1906.

COLONELS.

Name	Date
Hedge, Hugh B., Commissary-General	April 12, 1906
Prime, John R., Inspector-General	April 10, 1906

LIEUTENANT-COLONEL.

Knott, Van Buren, Deputy Surgeon-General	April 12, 1906

MAJORS.

Beeson, Joe, Military Secretary	April 12, 1906
Fairchild, David S. Jr., Surgeon	April 12, 1906
Grant, Charles S., Surgeon	April 12, 1906
Jay, D. Arthur, Surgeon	April 12, 1906
Lyman, Frank E. Jr., Assistant Inspector-General	April 12, 1906
Macrae, Donald Jr., Surgeon	April 12, 1906

CAPTAINS.

Name	Company	Infantry	Date
Armstrong, H. C., Inspector Small Arms Practice	....	.....	April 12, 1906
Blyler, L. F	A	55th	December 15, 1905
Brown, Edwin H., Regimental Commissary	....	56th	July 27, 1906
Campbell, Robert A	L	53d	March 9, 1906
Caughlan, C. E	G	54th	December 30, 1905
Conkling, Wilbur S., Assistant Surgeon	....	.....	April 12, 1906
Dalzell, Thomas C	L	54th	December 30, 1905
Deering, Albert B., Assistant Surgeon	....	.....	April 12, 1906
Frailey, Joseph R	A	54th	May 31, 1906
Frost, W. H., Chaplain	....	54th	February 3, 1906
Geist, Edwin S., Inspector Small Arms Practice	....	.....	April 12, 1906
King, Elliott R., Assistant Surgeon	....	.....	April 12, 1906
Liggett, Joseph D., First Signal Company	....	.....	June 1, 1906
Martindale, E. L., Assistant Surgeon	....	.....	April 12, 1906
Middleton, Edward D	B	54th	April 18, 1906
Moore, Fred A	F	54th	May 31, 1906
Morse, W. E. H	F	56th	July 28, 1906
Myers, John C	D	55th	April 6, 1906
Price, Bertram J	G	56th	February 17, 1906
Raichle, J. G	H	54th	January 18, 1906
Ross, Lloyd D., Inspector Small Arms Practice	....	.....	April 12, 1906
Rule, Arthur L., Regimental Quartermaster	....	56th	August 10, 1906
Rutherford, R. D	L	55th	May 24, 1906
Skemp, Charles P	A	53d	June 9, 1906
Smith, Wm. F., Inpector Small Arms Practice	....	.....	April 12, 1906
Warren, Gray	B	56th	February 1, 1906

FIRST LIEUTENANTS.

Agard, Alvin A	A	53d	June 9, 1906
Anderson, Rudolph M	I	54th	October 19, 1906
Bartholomew, C. Edgar	C	55th	January 30, 1906
Burdick, Frank A	H	53d	May 28, 1906
Dean, Seth, Engineer Officer	....	.....	April 12, 1906
Forbes, Vernon	A	55th	June 18, 1906
Horner, Amos, Assistant Surgeon	....	.....	April 12, 1906
Kennedy, Burt E	H	55th	October 24, 1906
Krause, Charles S., Assistant Surgeon	....	.....	April 12, 1906
Larrabee, Frederic	G	56th	December 21, 1905
McCormick, Andrew M	F	53d	October 1, 1906
McDermid, Pierre, Assistant Surgeon	....	.....	April 12, 1906
Middleton, George M., Assistant Surgeon	....	.....	April 12, 1906
Osier, Charles F	F	56th	August 31, 1906
Sargent, Merton E	I	56th	February 6, 1906
Vickers, Grant	D	56th	July 10, 1906

SECOND LIEUTENANTS.

Culp, Samuel B	M	56th	May 10, 1906
Freberg, Gustave G. T	A	55th	June 6, 1906
Kellihan, Jesse S	D	56th	October 24, 1906
Meier, John H	G	54th	March 22, 1906
Richmond, William F	L	55th	June 30, 1906
Rutledge, Thomas F	K	56th	December 24, 1905
Sheehan, E. M	L	53d	July 21, 1906
Smith, William	L	54th	May 1, 1906
Wunderlich, Charles H	A	53d	June 9, 1906

APPENDIX

General Orders and Circulars, Adjutant-General's Office, from November 30, 1905, to November 30, 1906, with Index.

INDEX

OF GENERAL ORDERS.

Number of General Orders, 1905, 1906

ATTORNEY-GENERAL—
Opinion of on section 7, chapter 77, acts of Thirtieth General Assembly relative to tenure of office of certain officers 6

ARMORY RENT—
When increase is available 6
Allowances to be fixed by board 6
Armory Board appointed 11

ATTENDANCE AT DRILL—
Semi-annual reports and changes in guard 1-21

COMPANIES—
Semi-annual reports of 1-21
Classification of at inspection 5
Classifiction of in indoor rifle practice 13

CONCENTRATION CAMP AT FORT RILEY, KANSAS—
56th Infantry, to participate in 15-18
Officers detailed with 56th Infantry, for same 19

DECEASED—
Enlisted men 1-21
Colonel James A. Guest 26

ENCAMPMENTS FOR 1906—
To be practice marches 8- 9
Enlisted men eligible for 12
Date and place of 56th Infantry announced 15

ENLISTED MEN DISCHARGED—
By section 7, chapter 77, acts of Thirtieth General Assembly 6

ENLISTMENTS—
When eligible for camp duty 12

EXAMINING BOARD—
Ordered for May 26, 1906 7

GENERAL INSPECTOR OF SMALL ARMS PRACTICE—
Announces camp staff for competition, 1906 17
Report of record of Major Chantland for year 1905 21
Report of state and national competitions in rifle firing for year 1906 25

HEADQUARTERS ALLOWANCE—
How and when paid 6

INDOOR RIFLE PRACTICE—
Companies to complete course in ..... 1905—27
Classification of companies in 13
Date of season changed 23

INSPECTIONS—
Station inspections by U. S. officers ordered 2
Field and staff officers required to attend 2
Rating of companies from reports of U. S. inspecting officers 5

INSPECTOR-GENEREAL—
Resignation of 3

IOWA NATIONAL GUARD—
Roster of, June 18, 1906 14

IOWA RIFLE ASSOCIATION— 1906

Date of meeting 10
Matches of 10
State team announced 20

MILITARY CODE—
Published as amended by Thirty-first General Assembly 4

MILITIA OF STATES AND TERRITORIES OF U. S. A.—
Permission granted to pass through State of Iowa enroute to camps of instruction with the U. S. A., or en route to National Rifle Association matches at Sea Girt, N. J 16

MUSTERED IN—
Companies 7

MUSTERED OUT—
Companies 1-21

OFFICERS HONORABLY DISCHARGED—
By section 7, chapter 77, acts of Thirtieth General Assembly 6

PRACTICE MARCHES—
School of instruction on 7
Ordered for 53rd, 54th, 55th and 56th regiments 8
Dates and places of same 5
Number of days for 9
Equipment for troops participating in 12
Date of 53d Infantry changed 15

REGIMENTAL COMMANDERS—
Appointments to be made by 6
Reports of field service rendered by their commands for 1906 21

REGIMENTS—
Fifty-third, Fifty-fourth and Fifty-fifth Regiments to have practice marches 5
Fifty-sixth Infantry to participate in concentration camp at Fort Riley, Kan 15

RETIRED LIST—
Names of officers placed upon 21

RIFLE RANGES—
Regimental, when constructed 6
Company allowance for 6

SEMI-ANNUAL REPORTS—
Attendance at drills and changes in Guard 1-21

SERVICE BADGES—
When issued 6
Committee on design and selection of appointed 11

SERVICE CHEVRONS—
Men entitled to wear 22
Description of 22
How issued 22

SMALL ARMS PRACTICE—
Date of annual competition 5
Annual competition for 1906 ordered 10
Camp staff announced 17

STATE RIFLE TEAM—
Men who compose 20
Date of national competition at Sea Girt 28

CIRCULARS.

	Number of Circular 1906
INSPECTIONS—	
Lieutenant Eben Swift Jr., Eleventh U. S. Cavalry, detailed to inspect Iowa National Guard	1
NEW INFANTRY DRILL REGULATIONS—	
Synopsis by General Charles King, U. S. A., on important changes in	3

GENERAL ORDERS, NUMBER 27.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, December 16, 1905.

I. Hereafter all companies of the Iowa National Guard will be required to complete the following course in "Indoor Rifle Practice," beginning January 1st and closing April 15th of each year.

II. For use in this practice the State will issue to each of its companies, one Pope Rifle Barrel, Cal. 22 (mounted), seven thousand rounds twenty-two short, semi-smokeless cartridges and one paper target for each five rounds of ammunition issued.

III. Thorough instruction in the sighting, aiming and position drills is required before beginning the regular course.

IV. The course shall be the same as the Marksman's course given in Chapter two on page 89 of the Firing Regulations for Small Arms, omitting the firing at 600 yards.

V. Distance and Targets. For the standing and kneeling positions 200 and 300 yards paper target "Y," and for the prone position 500 yards Target "Z." Distance of target from the firing point 50 feet, which is to be strictly observed.

VI. Practice to be conducted by the organized squads of the company, under an officer or non-commissioned officer capable of imparting proper instructions. Company Commanders will so arrange that each squad shall have their regular night for practice, without the interference of any of the other squads or members. Matches between squads should be encouraged as it will increase the interest of the men in their practice.

VII. Bullet stop constructed as follows will be found to answer every purpose.

Take planks 2 inches thick, 4 feet in length and spike them at the ends on 2x4 making a frame 4x6 feet in dimensions, with a 4-inch space between front and back. Face the inside surface of the back boards with boiler or sheet iron. If the iron can not be secured, thoroughly pack in the space between front and back with old newspapers, until no more can be forced in; this will be found to answer the purpose. Fasten long way of the frame up and down against Armory wall as near perpendicular as possible. Cover the face surface of the frame by tacking on white muslin. There should be a number of thin board blocks, size of the minature paper target on hand, for use as follows: Fasten block slightly on the face surface of the frame, and at the two upper corners and lower edge of the block drive small headless brads, leaving a projecting end on which to fasten the paper target, so it can be easily removed and replaced by a new

target, after each score of five shots. Target block for off-hand shooting should be about 4 feet, 10 inches from the floor. For kneeling position 2 feet and for the prone position 1 foot.

VIII. Scores. Will be conducted in scores of five shots, target to be removed after each score and a record made of the hits, giving soldier's name, date, and distance. At the close of the season, April 15th, company commanders will make report on forms furnished them, through the Department of Small Arms, to the Adjutant General, selecting the two highest scores of five shots each, at the ranges 200, 300 and 500 yards, which will be compiled and published in orders giving figure of merit and standing of companies.

IX. Care and use of the rifle.

If it is desired to remove an unfired cartridge, the bullet will be generally left in the barrel, as the shell is not crimped, the powder may be spilled into the action; if this happens the bullet should be removed from the barrel before another cartridge is placed in the chamber.

The barrel is loaded in the usual way, but in opening the action after firing, it is well to press down upon the extractor with the thumb of the left hand while opening and withdrawing the bolt, to prevent the 30 Cal. extractor from slipping over the head of the 22 shell.

A shell puller is sent with each barrel to be hung at a convenient place at the firing point, and used to extract the shell if the extractor repeatedly slips over the head of the shell; this is rarely necessary, and if so is because the extractor, being made for a larger cartridge, does not fit closely, and also because the strength of the extractor springs vary considerably.

Clean the rifles thoroughly as soon as possible after firing and oil thoroughly, ALWAYS clean from the breech after removing the breech bolt, as a very small injury to the muzzle of the barrel, which is likely to occur when cleaning from the muzzle, will spoil the accuracy of the barrel.

It is well to place a dummy 30 Cal. cartridge in the magazine to prevent the 22 shells from falling into it, or to leave off the magazine cover so the shells can fall through and out.

Rifle should be thoroughly tested by expert marksmen by use of the tripod, or sand-bag, and sights adjusted to point of accuracy and when found a note should be made of the adjustment of the sights for the information of the company. Preference should be given to the use of the aperture or peep sight.

X. Restrictions in use of ammunition.

The issue of ammunition is for the use of members of the company only, and any use of same by outside parties is strictly forbidden. Company commanders will be held responsible for the compliance of this order.

XI. Miniature paper target "X" is for use in instructing recruits, or poor shots, before taking up the regular course, in which will be used for the standing and kneeling positions in miniature target "Y" and for the prone position miniature target "Z."

XII. Orders and regulations governing special course "C" as given in the Firing Regulations for Small Arms U. S. A. and General Orders No. 7 A. G. O. c. s. are adopted for the government of Indoor Rifle Practice for the Iowa National Guard.

XIII. All orders or regulations not in harmony with this order are revoked.

By order of the Governor;

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 1.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, *February 2, 1906.*

I. The following record of attendance at drills during the six months ending December 31, 1905, is published for the information of all concerned:

Fifty-Third Infantry						Fifty-Fourth Infantry					
Company	Received at Regimental Headquarters	Membership	Number of drills	Average membership	Figure of merit	Company	Received at Regimental Headquarters	Membership	Number of drills	Average membership	Figure of merit
F & S.	.....	17	....	....	....	F & S	.....	19	....	....	....
Band	Jan. 4,1906,8 a.m.	31	27	31	77	Band	Jan. 5,1906,10 a.m	27	24	29	86
A	Jan. 3,1906,8 a.m.	50	25	52	73	A	Jan. 14,1906,10 a.m	61	24	62	73
B	Jan. 4,1906,8 a.m.	47	24	52	63	B	Jan. 6,1906,10 a.m	57	24	58	81
C	Jan. 9,1906,8 a.m.	41	25	48	83	C	Jan. 3,1906,10 a.m	48	24	52	90
D	Jan. 2,1906,8 a.m.	56	23	56	79	D	Jan. 5,1906,10 a.m	41	25	42	90
E	Jan. 3,1906,8 a.m.	49	24	52	63	E	Jan. 1,1906,10 a.m	52	24	58	72
F	Jan. 9,1906,8 a.m.	52	24	53	79	F	Jan. 3,1906,12 m	48	23	52	67
G	Jan. 2,1906,8 a.m.	51	25	52	63	G	Jan. 7,1906,10 a.m	48	24	56	64
H	Jan. 4,1906,8 a.m.	55	26	56	73	H	Jan. 1,1906,10 a.m	48	24	51	92
I.....	Jan. 4,1906,8 a.m.	59	26	59	68	I	Jan. 3,1906,12 m	52	24	52	94
K	Dec. 31,1905,9 a.m.	50	25	50	58	K	Jan. 5,1906,10 a.m	42	9	50	70
L	Jan. 10,1906,8 a.m.	43	19	46	76	L	Jan. 19,1906,11 a.m	44	9	53	79
M	Jan. 3,1906,8 a.m.	43	23	48	69	M	Dec. 30,1905,10 a.m	49	25	51	78
	Total	644	24	50	71		Total	636	22	51	79

Fifty-Fifth Infantry						Fifty-Sixth Infantry					
F & S.	.....	19	....	....	....	F & S	.....	17	....	....	....
Band	Dec. 31,1905,3 p.m.	30	25	30	87	Band	Jan. 9,1906,10 a.m	27	24	28	82
A	Dec. 31,1905,3 p.m.	49	25	52	69	A	Jan. 4,1906,10 a.m	54	25	54	59
B	Jan. 5,1906,3 p.m.	51	25	53	81	B	Jan. 5,1906, 4 p.m	54	25	51	96
C	Jan. 2,1906,3 p.m.	36	25	42	76	C	Jan. 6,1906,11 a.m	52	14	52	62
D	Jan. 3,1906,9 a.m.	50	25	54	72	D	Jan. 5,1906,10 a.m	43	17	47	45
E	Jan. 10,1906,9 a.m.	46	25	48	73	E	.....	52	24	56	86
F	Jan. 6,1906,7 p.m.	57	25	52	60	F	Jan. 6,1906,10 a.m	51	25	50	74
G	Jan. 5,1906,9 a.m.	51	23	53	66	G	.....	46	25	52	77
H	Jan. 15,1906,9 a.m.	53	24	53	98	H	Jan. 5,1906, 4 p.m	53	12	56	63
I.....	Jan. 4,1906,3 p.m.	56	25	59	63	I	Jan. 9,1906, 6 p.m	54	24	57	58
K	Dec. 31,1905,3 p.m.	45	25	47	66	K	Jan. 6,1906,10 a.m	56	25	55	84
L	Jan. 4,1906,3 p.m.	52	25	57	89	L	Jan. 6,1906,10 a.m	55	25	55	90
M	Dec. 31,1905,9 a.m.	55	25	54	81	M	Jan. 6,1906,10 a.m	52	21	57	54
	Total	650	25	50	75		Total	666	22	52	72

First Signal Company	44	25	51	71

II. The figure of merit of Company "D," Fifty-Sixth Infantry, having fallen below 50 per cent, the regimental commander will investigate the cause and report same to Adjutant General.

III. The following changes have occurred during the six months ending December 31, 1905, among the commissioned officers of the Iowa National Guard:

COMMISSIONED.

William H. Evans, Assistant General Inspector Small Arms Practice, to date July 4, 1905, with rank of Major from August 26, 1895.

William H. Evans, General Inspector Small Arms Practice, with rank of Colonel to date from October 12, 1905.

FIFTY-THIRD INFANTRY.

George A. Evans, Quartermaster, to date from July 9, 1905, with rank of Captain to date from January 13, 1895.

Charles P. Skemp, Captain Company "A," with rank from April 10, 1905.

Alvin A. Agard, First Lieutenant Company "A," with rank from April 10, 1905.

Charles H. Wunderlich, Second Lieutenant Company "A," with rank from April 10, 1905.

Oscar H. L. Mason, Chaplain, to date from July 9, 1905, with rank of Captain from May 24, 1898.

Eugene W. DeFratis, Second Lieutenant Company "M," with rank from June 12, 1905.

Herman C. Johnson, Second Lieutenant Company "I," with rank from August 9, 1905.

FIFTY-FOURTH INFANTRY.

Thomas F. Hollowell, Jr., First Lieutenant Company "A," with rank from August 28, 1905.

Thomas C. Dalzell, Captain Company "L," with rank from September 5, 1905.

Edwin E. Lucas, Captain Company "M," to date from August 3, 1905, with rank of Captain from August 3, 1900.

Rudolph M. Anderson, First Lieutenant Company "I," with rank from October 30, 1905.

George Luckhart, First Lieutenant Company "C," with rank from November 6, 1905.

H. L. Triplett, Captain Company "K," with rank from October 24, 1905.

John H. Steck, First Lieutenant Company "D," with rank from July 21, 1905.

John C. Bradbury, First Lieutenant Company "F," with rank from October 9, 1905.

Grant N. Spinden, Second Lieutenant Company "I," with rank from October 30, 1905.

Ralph Othmer, Second Lieutenant Company "C," with rank from November 6, 1905.

John L. Prichett, Second Lieutenant Company "A," with rank from August 28, 1905.

William S. Norton, Captain Company "C," with rank from November 20, 1905.

FIFTY-FIFTH INFANTRY.

William Bell, Captain Company "I," with rank from May 25, 1905.

Edward O. Fleur, Second Lieutenant Company "F," with rank from March 24, 1905.

Burt E. Kennedy, First Lieutenant Company "H," with rank from July 17, 1905.

John F. O'Connell, Second Lieutenant Company "H," with rank from July 17, 1905.

Amos W. Brandt, Captain Company "F," with rank from July 17, 1905.

Max W. Emmert, Captain Company "H," with rank from July 17, 1905.

George H. Castle, Captain Company "E," to date from June 26, 1905, with rank of Captain from June 12, 1900.

Harry E. Schriver, Second Lieutenant Company "E," with rank from June 26, 1905.

George M. Castle, First Lieutenant Company "E," with rank from June 26, 1905.

George E. Whan, Second Lieutenant Company "B," with rank from July 20, 1905.

Charles Tillotson, Jr., First Lieutenant Company "F," with rank from November 4, 1905.

Herman Knapp, Captain Company "C," Fifty-Sixth Infantry, with rank from November 22, 1905.

FIFTY-SIXTH INFANTRY.

John J. Flaherty, Second Lieutenant Company "G," with rank from March 16, 1905.

Ebenezer S. Johnson, Chaplain, to date from June 21, 1904, with rank of Captain to date from May 18, 1898.

Harley B. Wilson, Captain Company "I," with rank from June 12, 1905.

Merton E. Sargent, First Lieutenant Company "I," with rank from June 12, 1905.

George L. Lawson, Second Lieutenant Company "I," with rank from June 12, 1905.

Harry H. Edwards, Captain Company "L," with rank from August 9, 1905.

Eric G. Knos, First Lieutenant Company "L," with rank from September 25, 1905.

Frederick J. Taylor, Second Lieutenant Company "L," with rank from November 8, 1905.

Clarence J. Miller, Captain Company "D," with rank from October 23, 1905.

Harry S. Parker, Captain Company "M," with rank from September 22, 1905.

Thomas F. Rutledge, Second Lieutenant Company "K," to date from December 26, 1905, with rank from December 24, 1900.

HONORABLY DISCHARGED—RESIGNED.

FIRST SIGNAL COMPANY.

November 14, 1905, Captain Charles M. Domback.

FIFTY-THIRD INFANTRY.

July 9, 1905, Captain O. H. L. Mason, Chaplain, his commission having expired.

November 24, 1905, First Lieutenant Percy P. Smith, Company "C."

FIFTY-FOURTH INFANTRY.

July 24, 1905, First Lieutenant Sam B. Green, Company "F."

August 30, 1905, Captain A. B. Bryant, Company "L."

August 31, 1905, Second Lieutenant Fritz Haynes, Company "E."

September 11, 1905, First Lieutenant Fred E. Norwood, Company "C."

September 20, 1905, Captain Roy C. Brown, Company "C."

October 6, 1905, First Lieutenant Roy B. Champion, Company "I."

October 13, 1905, Captain George R. Clifton, Company "K."

October 13, 1905, First Lieutenant Walter J. Neely, Company "K."

October 13, 1905, Second Lieutenant E. M. Jones, Company "K."

December 30, 1905, Captain C. E. Caughlan, Company "G."

December 30, 1905, Captain T. C. Dalzell, Company "L."

FIFTY-FIFTH INFANTRY.

June 12, 1905, Captain G. H. Castle, Company "E," his commission having expired.

September 10, 1905, Captain Max W. Emmert, Company "H."

December 13, 1904, Second Lieutenant Wm. A. Kelley, Company "B," his commission having expired.

July 30, 1905, First Lieutenant Leroy R. Tillotson, Company "F."

October 14, 1905, Captain R. S. Payne, Company "C."

November 22, 1905, First Lieutenant Geo. L. Buddin, Company "K."

December 15, 1905, Captain L. F. Blyler, Company "A."

FIFTY-SIXTH INFANTRY.

July 13, 1905, Captain Oscar Reinhart, Company "L."

June 21, 1904, Captain E. S. Johnson, Chaplain, his commission having expired.

July 24, 1905, Captain R. L. McCord, Jr., Company "M."

October 6, 1905, Captain J. J. Maloney, Company "D."

October 30, 1905, Second Lieutenant Lawrence C. Hutchins. Company "F."

November 24, 1905, Second Lieutenant John J. Flaherty, Company "G."

December 21, 1905, First Lieutenant Frederic Larrabee, Company "G."

December 24, 1905, Second Lieutenant Thomas F. Rutledge, Company "K," his commission having expired.

IV. The following changes have occurred in companies of the Iowa National Guard:

MUSTERED OUT.

FIFTY-FIFTH INFANTRY.

Company "H," Chariton, July 10, 1905, upon the request of the company commander, endorsed by the regimental commander.

MUSTERED IN.

FIFTY-FIFTH INFANTRY.

Company "H," Atlantic, July 17, 1905.

V. Leaves of absence granted:

Colonel H. M. Bigelow, Aid to Commander-in-Chief, for sixty days to date from July 1, 1905.

Colonel Hugh B. Hedge, Commissary General, for sixty days to date from July 18, 1905.

Major Joe Beeson, Military Secretary, for six months to date from August 10, 1905.

Colonel J. R. Prime, Inspector General, for three months to date from October 1, 1905.

FIFTY-THIRD INFANTRY.

Colonel W. G. Dows, for thirty days to date from July 10, 1905.

Captain George M. Johnson, Company "M," for one month to date from August 9, 1905.

Captain R. A. Campbell, Company "L," for three months to date from October 13, 1905.

FIFTY-FOURTH INFANTRY.

Second Lieutenant Charles C. Cummings, Company "M," for twenty days to date from July 15, 1905.

Captain W. H. Frost, Chaplain, for six months to date from August 1, 1905.

Lieutenant H. B. Speck, Battalion Adjutant, for four months to date from August 18, 1905.

First Lieutenant L. D. Perrine, Battalion Adjutant, for six months to date from September 20, 1905.

FIFTY-FIFTH INFANTRY.

Captain R. S. Payne, Company "C," for ninety days to date from August 10, 1905.

Colonel James Rush Lincoln, for seventeen days to date from September 14, 1905.

Captain L. F. Blyler, Company "A," for two weeks from October 16, 1905.

FIFTY-SIXTH INFANTRY.

Captain W. M. Flynn, Company "H," for eight days to date from July 6, 1905.

Colonel W. B. Humphrey, for ninety days to date from July 15, 1905.

Second Lieutenant Lawrence C. Hutchins, Company "F," for ninety days to date from July 20, 1905.

Second Lieutenant John J. Flaherty, Company "G," for ninety days to date from July 31, 1905.

Major George M. Parker, for four months to date from September 15, 1905.

First Lieutenant F. W. Hood, Company "H," for three months to date from September 11, 1905.

First Lieutenant Winfred H. Bailey, Company "E," for ninety days to date from September 1, 1905.

Captain H. H. Edwards, Company 'L," for ninety days to date from October 12, 1905.

Captain Gray Warren, Company "B," for thirty days to date from November 12, 1905.

First Lieutenant M. E. Sargent, Company "I," for sixty days to date from November 1, 1905.

Second Lieutenant Sam B. Culp, Company "M," for three months to date from December 12, 1905.

VI. Extension of leaves granted:

Major W. H. Evans, Assistant General Inspector Small Arms Practice, for fifteen days to date from October 4, 1905.

FIFTY-SIXTH INFANTRY.

Colonel W. B. Humphrey, for sixty days to date from October 15, 1905.

VII. Leaves expired:

Major Frank E. Lyman, Jr., Assistant Inspector General, August 1, 1905.

Colonel H. M. Bigelow, Aid to Commander-in-Chief, September 1, 1905.

Colonel H. B. Hedge, Commissary General, September 8, 1905.

Major W. H. Evans, Assistant General Inspector Small Arms Practice, October 10, 1905.

FIFTY-THIRD INFANTRY.

First Lieutenant Percy P. Smith, Company "C," July 20, 1905.

Colonel W. G. Dows, August 10, 1905.

Captain G. M. Johnson, Company "M," September 9, 1905.

FIFTY-FOURTH INFANTRY.

Second Lieutenant Charles C. Cummings, Company "M," July 25, 1905.

First Lieutenant H. B. Speck, Battalion Adjutant, December 18, 1905.

First Lieutenant Fred C. Norwood, Company "C," July 24, 1905.

Captain W. H. Frost, Chaplain, July 24, 1905.

FIFTY-FIFTH INFANTRY.

Colonel James Rush Lincoln, October 3, 1905.

Captain L. F. Blyler, Company "A," October 30, 1905.

FIFTY-SIXTH INFANTRY.

Captain R. L. McCord, Jr., Company "M," July 6, 1905.

Captain W. M. Flynn, Company "H," July 11, 1905.

Lieutenant Colonel T. F. Cooke, September 15, 1905.

Major G. M. Parker, December 1, 1905.

Colonel W. B. Humphrey, December 14, 1905.

First Lieutenant W. H. Bailey, Company "E," December 1, 1905.

First Lieutenant F. W. Hood, Company "H," December 11, 1905.

Captain Gray Warren, Company "B," December 12, 1905.

DECEASED.

FIFTY-FOURTH INFANTRY.

Corporal August Zeug, Company "C." Died October 13, 1905.

FIFTY-FIFTH INFANTRY.

A. Leslie Dunlap, Company "I." Died August 15, 1905.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 2.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, February 10, 1906.

I. The inspection of the organized militia of this State for the year 1906 by officers of the United States Army, under the provisions of Section 14 of the Militia Act of 1903, will be made on the following dates, and every facility possible will be accorded these officers.

The inspection of the 53d and 54th Regiments will be made by Major J. A. Olmsted, U. S. Army, retired, on duty with the Iowa National Guard.

INSPECTION 53D INFANTRY.

Headquarters, Cedar Rapids, March 21, 1906.

Co. "M," Maquoketa	March 12, 1906
Co. "A," Dubuque	March 13, 1906
Co. "I," Waukon	March 14, 1906
Co. "E," Cresco	March 15, 1906
Co. "B," Waterloo	March 16, 1906
Co. "D," Manchester	March 17, 1906
Co. "L," Independence	March 19, 1906
Co. "G," Vinton	March 20, 1906
Co. "C," Cedar Rapids	March 21, 1906
Co. "K," Toledo	March 22, 1906
Co. "F," Tipton	March 23, 1906
Co. "H," Clinton	March 24, 1906

INSPECTION 54TH INFANTRY.

Headquarters, Muscatine, March 27th, 1906.

Co. "B," Davenport	March 26, 1906
Co. "C," Muscatine	March 27, 1906
Co. "I," Iowa City	March 28, 1906
Co. "K," Grinnell	March 29, 1906
Co. "L," Newton	March 30, 1906
Co. "F," Oskaloosa	March 31, 1906
Co. "G," Ottumwa	April 3, 1906
Co. "E," Centerville	April 4, 1906
Co. "A," Fort Madison	April 5, 1906
Co. "H," Burlington	April 6, 1906
Co. "M," Fairfield	April 7, 1906
Co. "D," Washington	April 9, 1906

The inspection of the Adjutant General's Office, State Arsenal, 55th and 56th Regiments and First Signal Corps Company, will be made by Captain Samuel G. Jones, 11th United States Cavalry.

Adjutant General's Office and State Arsenal, Des Moines, April 7, 1906.

INSPECTION 55TH INFANTRY.

Headquarters, Ames, March 15, 1906.

Co. "A," Des Moines	March 12, 1906
Co. "F," Des Moines	March 12, 1906
Co. "G," Winterset	March 14, 1906
Co. "C," Ames	March 15, 1906
Co. "H," Atlantic	March 16, 1906
Co. "L," Council Bluffs	March 17, 1906
Co. "E," Shenandoah	March 19, 1906
Co. "M," Red Oak	March 20, 1906
Co. "B," Villisca	March 21, 1906
Co. "K," Corning	March 22, 1906
Co. "I," Creston	March 23, 1906
Co. "D," Knoxville	March 24, 1906

INSPECTION 56TH INFANTRY.

Headquarters, Sioux City, April 2d, 1906.

Co. "C," Webster City	March 26, 1906
Co. "A," Mason City	March 27, 1906
Co. "F," Algona	March 28, 1906
Co. "K," Emmetsburg	March 29, 1906
Co. "E," Sheldon	March 30, 1906
Co. "D," Rock Rapids	March 31, 1906
Co. "H," Sioux City	April 2, 1906
Co. "L," Sioux City	April 2, 1906
Co. "B," Ida Grove	April 3, 1906
Co. "M," Sac City	April 4, 1906
Co. "G," Fort Dodge	April 5, 1906
Co. "I," Boone	April 6, 1906
First Signal Corps Company, Des Moines	March 13, 1906

II. The Field, Staff, Non-Commissioned Staff, Regimental Bands and members of Hospital Corps located at different points in the regimental territory, will present themselves for inspection at the same time and place designated for the inspection of the company where they reside.

III. Inspections will begin at 8 p. m. unless otherwise directed by tne Inspecting Officer. Troops will parade under arms and in the dress uniform prescribed in General Orders No. 13, A. G. O., May 10, 1905.

IV. Property and records will be inspected at 2 p. m. unless otherwise directed by the Inspecting Officer, and only such property will be

displayed for inspection as the Inspecting Officer shall direct. Commanding officers will detail one non-commissioned officer and three privates to assist at the inspection of property.

V. Commanding officers will present to the Inspecting Officer for his examination, such property as has become unserviceable from use in service or unsuitable by change in regulations, and the Inspecting Officer shall report to the Adjutant General a list of such property as he finds is unserviceable or unsuitable on the blank forms furnished him by the Quartermaster General's Department, a copy of which he shall furnish the officer accountable for the property. All property reported as unserviceable or unsuitable by the Inspecting Officer will be ordered shipped to the State Arsenal, and when received the officer responsible will be receipted for the same, and relieved from further responsibility.

VI. Muster rolls will be completed in duplicate and handed to the Inspecting Officer before inspection. Enter only the names of those who are members at the date of inspection.

VII. The Majors of Battalions will be present at the inspection of the companies of their Battalions, and render such assistance as the Inspecting Officer may request.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS,
NUMBER 3.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 10, 1906.

I. Colonel John R. Prime, Inspector General, having tendered his resignation, the same is hereby accepted and he is honorably discharged from the military service of the State, to take effect from the date of this order, and it is further ordered that this officer shall be enrolled as a retired officer of the Iowa National Guard, as provided by General Orders No. 38, series 1892, and be furnished with a certificate of his military service.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 4.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 12, 1906.

The following, Title XI, Code of Iowa, 1897, Supplement to the Code and Acts of the Thirtieth General Assembly as amended by Act of the Thirty-first General Assembly, approved April 5, 1906, containing that part of the law relating to the militia of the State and the Iowa National Guard, is published for information of all concerned. Amendments by Thirty-first General Assembly became effective April 12, 1906.

Company commanders and all officers charged with the enforcement of military law are directel to cause the same to be read to their commands and posted in a conspicuous place in the armory, where all can have access to it and familiarize themselves with its provisions.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

SECTION 2167. WHO CONSTITUTE—EXEMPTIONS—The military force of the State shall consist of all able-bodied male citizens between the ages of eighteen and forty-five years, not exempt from such service under the laws of the United States, except honorably discharged soldiers, sailors and marines of the United States, who shall be exempt from military service in this State at their option. The assessors shall return to the Auditor with the annual assessment a complete enumeration of such persons, which may be revised and corrected by the Board of Supervisors at its June session in each even-numbered year, or at such other time as the Governor may direct, and the Auditor shall certify to the Adjutant General a true copy of such corrected list, and in each odd-numbered year he shall certify the number of names on the list. But no person having conscientious scruples against bearing arms shall be compelled to do military duty in time of peace.

SEC. 2168. IOWA NATIONAL GUARD—The active militia shall be designated "Iowa National Guard" hereafter referred to as "The Guard," recruited by volunteer enlistments and shall consist of four regiments of infantry, one signal company and, at the discretion of the Commander-in-Chief, of two batteries of artillery and two troops of cavalry and the necessary staff departments, with such other officers and enlisted men as are hereinafter prescribed. *(Amended by Chap. 88, 29th G. A.)*

SEC. 2169. GOVERNOR TO CALL OUT NATIONAL GUARD—When a requisition shall be made by the President of the United States for troops, the Governor, as Commander-in-Chief, shall order into service the National

Guard of the State, as organized and officered, unless otherwise directed in such requisition, or such portion thereof as may be necessary, and if insufficient, so many of the militia as is required, designating the same by draft if a sufficient number do not volunteer, and shall commission officers therefor; and while so in the service, the National Guard and militia shall be subject to the same regulations as those of the United States Army, and receive the same compensation and subsistence as when in active service of the State until mustered into the United States service, and the same compensation, subsistence and allowances as officers and men of like rank and service in the United States Army thereafter. The State shall pay for such service only that part not paid by the United States. *(Amended by 31st G. A.)*

SEC. 2170. WHEN—The Commander-in-Chief shall have power in cases of insurrection, invasion or breaches of the peace, or imminent danger thereof to order into the service of the State such of its military force as he may think proper, and under the command of such officers as he shall designate.

SEC. 2171. SHERIFF MAY CALL—In case of any breach of the peace, tumult, riot or resistance to process, or imminent danger thereof, the sheriff of any county may call for aid upon the commanding officer of any military company within his county, immediately notifying the Governor of such action, and such officer shall order into service the military force, or any part thereof under his command, in aid of the civil authority.

SEC. 2172. COMMAND—The command of any force called into service under this chapter shall devolve upon the senior officer of such force, unless otherwise ordered by the Commander-in-Chief.

SEC. 2173. ENLISTMENTS—All enlistments shall be for three years except that enlistments made within ninety days from date of discharge from the Guard, United States Army, or the organized and disciplined militia of any State, shall be considered continuous service in the Guard and may be for one, two or three years, as the soldier may elect; and made by signing the enlistment prescribed by the Adjutant General and taking the following oath or affidavits which may be administered by the enlisting officer, to wit: "You do solemnly swear (or affirm) that you will bear true allegiance to, and that you will support the Constitution of the United States and that of the State of Iowa, and will, as a member of the National Guard, serve the United States and the State of Iowa faithfully through your term of service, unless sooner discharged and that you will obey the orders of the Commander-in-Chief and such officers as may be placed over you, and the laws and regulations governing the military forces." *(Amended by 31st G. A.)*

SEC. 2174. STAFF OF COMMANDER-IN-CHIEF.—The staff of the Commander-in-Chief shall consist of an Adjutant General who shall be chief of Staff and Acting Quartermaster General, an Assistant Adjutant General, a Quartermaster General, who shall also act as Commissary General, a Surgeon General, a Judge Advocate General, a General Inspector of Small Arms Practice, a Chief of Engineers, a Chief Signal Officer, and seven Aids; all of whom shall have served honorably in the regular or volunteer

service of the United States, or for not less than one year in the Guard. The Adjutant General and Assistant Adjutant General shall be appointed and commissioned by the Commander-in-Chief, and shall hold office until their successors are appointed and commissioned. The Assistant Adjutant General shall be appointed upon the recommendation of the Adjutant General. The other officers above enumerated may at the discretion of the Commander-in-Chief be appointed and commissioned by him or detailed for such service from the active membership of the Guard, or their duties may be performed by United States Army officers regularly or specially detailed, for service with the Guard or in the State, by the War Department. The Adjutant General shall have the rank of Brigadier General, and the Assistant Adjutant General that of Colonel. All other officers above enumerated, if appointed and commissioned to such offices, shall have the rank of Colonel, and if detailed from the active membership of the Guard, shall retain their rank in the Guard and shall not be relieved from their regular duties by reason of such detail. United States Army officers, regularly or specially detailed for service with the Guard or in the State, may be assigned positions on the staff with their rank in the United States service or such higher rank, not above that of Colonel, as the Commander-in-Chief may designate. *(Amended by 31st G. A.)*

SEC 2175. ADJUTANT GENERAL AND ASSISTANT ADJUTANT GENERAL—DUTIES—The Adjutant General shall issue and transmit all orders of the Commander-in-Chief, and shall keep a record of appointments, of all officers commissioned by the Governor, of all the general and special orders and regulations, and of such matters as pertain to the organization of the military force and his duties. He shall reside at the Capital and hold his office at the pleasure of the Governor, and shall perform the duties of Quartermaster General. He shall have charge of the State arsenal and grounds and all other property of the State kept or used for military purposes, and receive and issue all quartermaster and ordnance stores and camp equipage upon the order of the Commander-in-Chief. The Adjutant General shall furnish at the expense of the State such blanks the forms as shall be approved by the Commander-in-Chief. He shall in each year preceding a regular session of the General Assembly make out a detailed report of the transactions of his office, the expenses thereof and such other matters as shall be required by the Commander-in-Chief for the period since the last preceding report, and the Governor may at any time require a similar report. Upon the recommendation of the Adjutant General, there may be appointed an Assistant Adjutant General with the rank of Major, who shall hold his office at the pleasure of the Governor.

The Assistant Adjutant General shall be on duty with the Adjutant General, and shall perform such duties under the direction of the Adjutant General as the Commander-in-Chief may prescribe, and in the absence of the Adjutant General, shall perform the duties of that officer as Acting Adjutant General. *(Amended by 31st G. A.)*

SEC 2176. ADJUTANT GENERAL—COMPENSATION—When requisition shall be made on the Governor of Iowa by the President of the United States for

troops, and during the time the Iowa troops are in the service of the United States under call of the President, the salary of the Adjutant General shall be increased so that he shall receive in full compensation for his services, pay and allowances equal to that of a Brigadier General of the United States Army. *(Amended by 31st G. A.)*

SEC 2177. REGIMENTS—OFFICERS OF—A regiment shall consist of not less than eight nor more than twelve companies. A Colonel and Lieutenant Colonel of the regiment and a Major for each battalion shall be elected by the officers and enlisted men of the regiment, and each officer shall hold office for five years, or until his resignation shall have been accepted or he is dismissed by sentence of court-martial.

SEC. 2178. REGIMENTAL STAFF—BAND—The regimental staff shall be appointed and commissioned by the Governor upon recommendation of the regimental commander, and shall consist of one Major Surgeon and two Assistant Surgeons or as many as may be required for volunteer regiments in the United States Army, who shall receive the approval of the Surgeon General as to their professional qualifications before being commissioned, an Adjutant, a Quartermaster, a Commissary, a Chaplain. and also for each battalion one Adjutant and one Quartermaster Commissary officer, each of which officers shall have the same rank as corresponding officers in the United States Army. The chaplains shall have the right of promotion as provided for in the regulations of the United States Army. One Inspector of Small Arms Practice may be detailed by the commanding officer of each regiment from the officers of his command. The commander of each regiment shall appoint by warrant from the enlisted men of his regiment, a non-commissioned staff, consisting of a regimental sergeant major, a sergeant major for each battalion, a quartermaster sergeant, a commissary sergeant, two color sergeants, two mounted orderlies with rank of sergeant and four orderlies not mounted with rank of corporal, the State to furnish mounts. The commissions of regimental staff officers shall expire when the officer nominating them, or his successor, shall make new nominations for their respective offices, and such nominations shall be confirmed by the Commander-in-Chief. Each regimental commander, subject to the approval of the Commander-in-Chief, may cause to be enlisted and organized a band, composed of one chief musician, one principal musician, one drum major, four sergeants, eight corporals, one cook and not more than sixteen privates. The enlisted men of the medical department of each regiment shall consist of a first class sergeant, two sergeants, one cook and twelve to fifteen privates, two-thirds of whom may be privates of the first class. The members of such bands and hospital detachments except as otherwise provided, shall be subject to the same regulations and receive the same compensation as other enlisted men of like grade. The regimental commander shall appoint the non-commissioned officers of the band, and upon the recommendation of the company commanders and surgeons, shall appoint the non-commissioned officers of each company and the hospital detachments and issue warrants to the persons so appointed. *(Amended by 31st G. A.)*

SEC. 2179. COMPANY—OFFICERS OF—A company of infantry shall consist of a Captain, a First Lieutenant, a Second Lieutenant, a First Ser-

geant, a Quartermaster Sergeant, four Sergeants, six Corporals, two Cooks, two Musicians, an Artificer, and not less than forty nor more than sixty-four privates and non-commissioned officers.

A signal company shall consist of one Captain, one First Lieutenant, one Second Lieutenant, one First Sergeant, eight Sergeants, sixteen Corporals, two Cooks, two Musicians, an Artificer and not less than forty nor more than sixty-four privates and non-commissioned officers.

A cavalry troop or battery of light artillery shall have the same officers, non-commissioned officers and number of enlisted men as an infantry company, and a farrier, a blacksmith and a saddler.

In time of war or public danger the Commander-in-Chief may increase the enlisted strength of such organizations as he may deem necessary.

Company officers shall be elected by the officers and enlisted men of the company and shall hold office for five (5) years, unless their resignation shall have been accepted or they are dismissed by sentence of court-martial. *(Amended by 30th G. A.)*

SEC. 2180. ELECTION OF OFFICERS—All elections of company officers shall be ordered by the regimental commander. All elections of field officers shall be ordered by the Commander-in-Chief. Such orders shall be sent to the commanding officer of the company in which said election is ordered, who shall issue his order for such election, giving at least six days' notice thereof, by posting in three public places accessible to the members of his command, and, where practicable, the same shall be published in one or more newspapers in the county where said company is located. All voting shall be in person and by ballot, and a majority of all votes cast shall elect. The senior officer present at such election shall preside. The returns of election attested by the presiding officer shall be made within five days from the date thereof to the commanding officer of the regiment, who shall promptly forward the same through military channels to the Adjutant General, who, upon approval of the Commander-in-Chief, shall issue commissions accordingly. At the organization of a new company, the election shall be conducted under such regulations as the Adjutant General shall prescribe.

SEC. 2182. RULES—Every company and regimental band may make rules for its own government, not in conflict with this chapter and general orders or regulations, subject to the approval of the regimental commander.

SEC. 2183. TERM OF SERVICE—RESIGNATION—DISCHARGE—Every officer of the Guard shall be held to duty for the full term of his commission, unless his resignation shall have been sooner accepted, or he shall have been dismissed by sentence of court-martial.

Every enlisted man of the Guard shall be held to duty for the full term of his enlistment, unless regularly discharged for good and sufficient cause by the regimental commander, approved by the Commander-in-Chief.

All company officers and members of a company or band permanently removing their place of residence from the station of such company or band, except in time of war or public danger, and all members of the

Guard who have served the full term for which they were commissioned or enlisted, shall upon application be entitled to honorable discharge exempting them from military duty except in time of war or public danger, and it shall be the duty of a company officer upon permanently removing his place of residence from the station of such company to resign his commission, and upon failure to do so his commission may be revoked by the Commander-in-Chief. The term of enlistment of a member of a company or band shall be deemed to have expired upon such removal and he shall be discharged accordingly. *(Amended by 30th G. A.)*

SEC 2184. PARADES—ENCAMPMENTS—The Guard may parade for encampment or drill annually, by company, battalion, regiment or brigade as ordered by the Commander-in-Chief, and the members thereof, or assignments of details therefrom, at the discretion of the Commander-in-Chief, may be called out or detailed for target practice, school of instruction or such other practice or instruction as the Commander-in-Chief may order.

In lieu of the encampments provided in paragraph one of this section, the Commander-in-Chief may, in his discretion, order part or all of the Guard to participate in field maneuvers or other exercises for instruction in conjunction with troops of the United States Army, for a period of not more than fifteen days. *(Amended by 31st G. A.)*

SEC. 2185. TRANSPORTATION—The Quartermaster General shall provide transportation to and from the encampments and points of active service.

SEC. 2186. DISCIPLINE—The organization, equipment, discipline and military regulations of the Guard shall conform to the regulations for the government of the Army of the United States, except as otherwise provided. The Commander-in-Chief may at any time change the organization of regiments, battalions or companies so as to conform as nearly as practicable to the organization of the United States Army, or that prescribed by the authorized military authority of the United States, or by authority of Congress.

SEC 2187. FIELD DUTY—The commanding officer of any force of the Guard in active service, or at any encampment, may require those under his command to perform any field or camp duty.

SEC. 2188. PENALTIES, TRESPASS, CAMP GROUNDS, SALE OF LIQUOR—Any person who shall trespass upon the encampment grounds or the camp grounds of the military force of the State in active service, or of the Guard called out for encampment, drill, target practice or other duty, or interrupt, molest or interfere with any member of the Guard in the discharge of his duty, or sell any malt or spiritous or other intoxicating liquor within one mile of such encampment, camp or station, except a person engaged in the business prior to the establishment of such encampment, camp or station under permit issued by lawful authority, shall be guilty of a misdemeanor and punishable therefor, and the commanding officer of such force may order the arrest of such person and cause him to be delivered to a peace officer or magistrate as soon as practicable. *(Amended by 30th G. A.)*

SEC. 2190. ARMS, EQUIPMENT, UNIFORMS AND OTHER PROPERTY—BOND—All officers to whom shall be issued, or who shall be accountable for arms,

equipment, uniforms and any other State or United States property for military uses, or who shall have the control, custody or disbursement of funds as provided for in this chapter, shall before the delivery to them of such arms, equipment, uniforms and other State or United States property, and the receipt of such funds, be required to execute and deliver to the Adjutant General a bond therefor, with sureties to be approved by the Governor and payable to the State, in such amount as may be fixed by the Commander-in-Chief, conditioned according to law, for the proper care, use and return in good order, wear, use and unavoidable loss and damage excepted, of all such State and United States property, and the proper and faithful disbursement and accounting of all funds coming into the hands of such officer; upon the violation of any of the conditions of such bond, action thereon shall be brought by the Adjutant General upon behalf of the State of Iowa, and any recovery thereon shall be credited to the Guard funds of the State. It shall be the duty of the Attorney General of the State to prosecute all actions upon such bonds. *(Amended by 31st G. A.)*

SEC. 2191. INSPECTION—SCHOOL OF INSTRUCTION—The commander-in-chief shall require such inspections of the different organizations of the Guard, and such schools of instruction for officers and enlisted men, as he may deem proper and necessary. The inspections shall be made by United States Army officers, either on regular or special detail with the Guard or in the State, where such officers are available for that purpose, and if made by other officers, the Commander-in-Chief shall fix their compensation therefor in the orders for such inspectors.

Schools of instruction may be ordered when sufficient funds are available beyond other requirements of this chapter. *(Amended by 31st G. A.)*

SEC. 2192. EMBEZZLEMENT OF STATE PROPERTY—Any officer or soldier of the guard knowingly making any false certificate of muster or false return of State property in his hands, or willfully neglecting or refusing to apply all money drawn from the State Treasury for the purpose named in the requisition therefor, shall be punished by imprisonment in the penitentiary not exceeding five years, or by fine in the amount of money not so applied, or both such fine and imprisonment, and all costs of prosecution. *(Amended by 31st G. A.)*

SEC. 2193. UNIFORMS—The guard shall adopt the uniform of the army of the United States, subject to such modifications as shall be prescribed by the Commander-in-Chief. The field, staff and company officers thereof shall provide themselves with the uniform prescribed within ninety days from the date of commission.

SEC. 2194. PENALTY FOR FAILURE TO RETURN ARMS, ETC.—Every member of the Guard who shall willfully neglect to return to the armory of the company, or place in charge of the commanding officer of the company to which he belongs, any arms, uniform or equipment, or portion thereof, belonging to the State within six days after being notified by said commanding officer to do so, shall be fined not more than fifty dollars or imprisoned not more than thirty days.

SEC. 2195. FINES FOR ABSENCE OR MISCONDUCT—SUIT FOR—Every soldier absent from any tour of active service, parade, drill or encampment, with-

out leave or sufficient excuse, shall be fined two dollars for each day of absence; and for any unsoldierly conduct during any such service, he may be fined not more than ten dollars. Such fines shall be collected by civil action in the name of the State for the use of the company to which the soldier fined belongs; but in no case shall the State pay the cost of such action. Any company or band may impose such fines upon its members as it may think proper in its by-laws, which may be enforced in the manner above provided.

SEC. 2196. GENERAL COURTS-MARTIAL—Any member of the guard charged with a military offense as defined in this chapter or in the articles of war and general regulations governing the army of the United States, or any regulations promulgated by the Commander-in-Chief under authority of this chapter, may be tried by a general court-martial ordered and appointed by the Commander-in-Chief. The organization of the court and the forms of procedure shall, as far as practicable, be those prescribed in said articles of war and regulations. The punishment fixed in the sentence shall not be other than dismissal or dishonorable discharge from the service reduction to the ranks if a non-commissioned officer, suspension from duty and forfeiture of compensation, or confinement for a period named in the sentence, or reprimand, according to the gravity of the offense. Witnesses duly served with subpoena, signed by the judge advocate, shall appear and testify as if duly served with subpoena to appear and testify in the district court, and shall receive the same fees and mileage therefor, to be taxed as costs, which, with other necessary expenses of the Judge Advocate and the court, shall be taxed and certified by the president of the court-martial, and paid by the State Treasurer upon the Auditor's warrant issued therefor to the Judge Advocate, who shall pay the expenses of the trial.

SEC. 2197. INFERIOR COURTS-MARSHAL—Inferior courts-martial are hereby authorized, and the constitution, composition, jurisdiction and proceedings thereof shall be assimilated to courts of the same nature in the army of the United States, but no stoppage of pay or confinement shall exceed that provided for in similar courts by the United States army regulations.

SEC. 2198. SENTENCE—The proceedings of all general courts-martial shall be submitted to the Commander-in-Chief, who shall approve or disapprove the same, or he may mitigate or remit any punishment imposed by the sentence or said court. The proceedings of inferior courts-martial shall be approved or disapproved by the commanding officer, who may in like manner mitigate or remit the punishment fixed in the sentence. In all cases, the record of the proceedings of the court-martial, with the order of the Commander-in-Chief or commanding officer accompanied therewith, shall be preserved as a permanent record in the office of the Adjutant General.

SEC. 2199. MILITARY BOARD—An examining board of three or more competent officers, appointed by the Commander-in-Chief, shall convene at such times and places as he shall direct, whose duty it shall be to examine into the capacity, qualifications, propriety of conduct and efficiency of commissioned officers or any person who shall have been elected or

appointed, who shall be ordered before it, and, upon the report of said board, if adverse to such officer and approved by the Commander-in-Chief, the commission of such officer shall be vacated, or the commission withheld. No officer shall be eligible to sit on such board whose rank of promotion would in any way be affected by the proceedings, and two members at least shall be of equal or superior rank to the officer examined. If any officer shall refuse to report himself before said board when directed, the Commander-in-Chief may, upon the report of such refusal by such board, vacate his commission. *(Amended by Chap. 88, 29th, G. A.)*

SEC. 2200. MILITARY ORGANIZATION—It shall be unlawful for any body of men, other than the regularly organized volunteer militia of this State and the troops of the United States, to associate themselves together as a military company or organization within the limits of this State without the written permission of the Governor, which he may at any time revoke; but this provision shall not prevent civic, social or benevolent organizations from wearing uniforms and swords.

SEC. 2201. PAYMENT FOR UNIFORMS—SERVICE BADGES.—Uniforms in kind may be issued by the State under such provisions as the Commander-in-Chief may direct, or, in lieu thereof, there may be annually paid to each officer and soldier of the Guard the sum of four dollars to be paid under like provisions, but in no event will the State be liable for the payment of any money in lieu of uniforms, or for any purpose contemplated in this chapter, unless such payment can be made without exceeding the annual appropriation provided by this chapter.

The Adjutant General shall procure from the available funds at his disposal, service badges for members of the Guard, as follows:

For five years' honorable service, a "silver badge" suspended from a silver bar, and for each additional five years of honorable service including twenty years, a "silver bar" with number of years service enameled thereon; said bars to be attached, in their order, to the lower edge of the badge. For twenty-five years or more honorable service, a "gold badge," suspended from a gold bar, the design and selection of the badges and bars as above provided for, to be made by a committee of officers designated by the Commander-in-Chief. Service badges shall be tne absolute property of those to whom they are awarded. *(Amended by 31st, G. A.)*

SEC. 2202. TO BELONG TO STATE.—All uniforms and other military property furnished by the State, or for which an allowance has been made, shall belong to the State, and shall be used for military purposes only, and each officer and soldier, upon receiving a discharge, or otherwise leaving the military service of the State, or upon demand of his commanding officer, shall forthwith surrender such State military property in his possession to said commanding officer.

SEC. 2203. ALLOWANCE FOR HEADQUARTERS, COMPANY, BAND AND STAFF DEPARTMENTS—There shall be allowed annually for postage, stationery, clerk hire, to each regimental headquarters, each company commander, and each regimental band, the sum of one hundred dollars ($100); or so much thereof as shall be necessary, the same to be paid upon itemized and detailed statements under oath being filed with and approved by

Commander-in-Chief; and for like purposes to the following staff officers, Surgeon General, General Inspector Small Arms Practice, and Regimental Inspector of Small Arms Practice, ten dollars ($10) to be paid in semi-annual payments. These payments to be made when sufficient funds are available beyond other requirements of this chapter. *(Amended by 31st G. A.)*

SEC. 2204. ALLOWANCES FOR COMPANY, BAND AND HOSPITAL DETACHMENT—There shall be allowed annually to each company and band for armory rent, lights, fuel and janitor service and like necessary expenses, not to exceed the sum of six hundred dollars ($600), to be paid in such amounts, either in part or whole and under such regulations as a board of officers appointed by the Commander-in-Chief shall prescribe, and approved by him. There shall be allowed annually to each regimental hospital detachment for armory rent, fuel, lights and like necessary expenses, the sum of one hundred dollars ($100), or so much thereof as may be necessary to be paid under such regulations as the Commander-in-Chief may prescribe, provided that said sum shall be paid only when a majority of the detachment is located at one station under the command of a medical officer, who shall, at least twice a month, conduct drills of the detachment. *(Amended by 31st G. A.)*

SEC. 2204-A. ALLOWANCE FOR RIFLE RANGES—The Commander-in-Chief may designate the location of four regimental rifle ranges, and the expenditure of the sum of two thousand dollars, or so much thereof as may be necessary, is hereby allowed for the acquisition and construction thereof, such sums to be expended under the direction of such officer or board of officers as the Commander-in-Chief may direct, and the sum of two hundred dollars ($200), or so much thereof as may be necessary, shall be allowed annually for expenditure in like manner for the rental and maintenance of each of said ranges, and the sum of one hundred dollars ($100) annually for each company, or so much thereof as may be necessary, shall be allowed upon such conditions as the Commander-in-Chief may prescribe for the procurement, construction and maintenance of company rifle ranges. These payments to be made when sufficient funds are available beyond other requirements of this chapter.

SEC. 2205. REGULATIONS.—The Commander-in-Chief is authorized to make and publish regulations for the government and discipline of the Guard, not in conflict with existing laws.

SEC. 2206. COMPANIES MAY BE DISBANDED—The Commander-in-Chief shall disband any company of the Guard when it shall fall below a proper standard of efficiency, and he may order special inspections with a view of determining such efficiency.

SEC. 2207. WORDS CONSTRUED—In this chapter the word "soldier" shall include musicians and all persons in the Guard or in the militia when called into service, except commissioned officers, and the word "company" shall include battery of artillery and troop of cavalry.

SEC. 2208. LOANS OF ARMS TO SCHOOLS AND COLLEGES—Subject to such regulations as the Governor may direct, the Adjutant General may loan the surplus arms and accouterments of the State to military schools and

colleges in good standing within the State which include military drill in their course of instructions; but when any arms or accouterments are delivered to such an institution, the proper officers thereof shall deliver to the Adjutant General a bond to the State in such amount and with such sureties as the Governor approves, conditioned for the proper use of such arms and accouterments and the return of the same in good order, wear and use excepted, upon the request of the Adjutant General.

SEC. 2209. EXEMPTIONS AND PRIVILEGES—Every officer and soldier of the Guard shall be exempt from jury duty and poll tax during his term of service, and, except in cases of treason, felony or breach of the peace, be privileged from arrest during his attendance at drill, parades, encampments, active service, election of officers, and in going to and returning from the same. The uniform, arms and equipments of every member of the Guard shall be exempt from attachment, execution or sale for debt or taxes.

SEC. 2210. PENALTY FOR INJURING OR DISPOSING OF ARMS, ETC.—Every person who shall willfully or wantonly injure or destroy any article of uniform, arms, equipment or other military property of the State, and refuse to make good such injury or loss, or who shall sell, dispose of, secrete or remove the same with intent to sell or dispose of it, or shall unlawfully break or enter any armory or place where any such arms or equipments are stored, with the intent to remove the same therefrom, shall be punished by a fine not exceeding two hundred dollars, or imprisoned in the county jail not exceeding two months, or by both fine and imprisonment.

SEC 2211. COMPENSATION OF ADJUTANT GENERAL AND ASSISTANTS—The Adjutant General shall receive an annual salary of two thousand dollars in times of peace, the Assistant Adjutant General shall receive an annual salary of one thousand five hundred dollars and there shall be appointed a record clerk in the Adjutant General's office, who shall have charge of the war records under direction of the Adjutant General, who shall receive a salary of twelve hundred dollars per annum, and such assistance shall be employed in the Adjutant General's and Quartermaster General's department as shall, in the opinion of the Commander-inChief be actually necessary, and any person so employed shall receive for the time actually and necessarily on duty such compensation as the Commander-in-Chief may prescribe. *(Amended by 31st G. A.)*

SEC 2212. COMPENSATION OF OFFICERS AND MEN—The military force, when in active service of the State upon the call of the Governor or sheriff of any county, and the Guard when paraded for drill, encampment, target practice, school of instruction, or other duty under orders of the Commander-in-Chief, shall be paid the following compensation for time actually on duty; each commissioned officer shall receive the pay of his rank in the United States Army, at the time of such service, without allowances, increase or additions on account of length of service, and without subsistence, forage or any allowances other than transportation, quarters and stationery.

Enlisted men shall be furnished transportation, subsistence and quarters, and in addition thereto shall receive the following per diem: Chief Musician, three dollars ($3); Principal Musician, Drum Major, First Class Sergeant, Regimental Sergeant Major, Commissary Sergeant, Quartermaster Sergeant, Color Sergeant, First Sergeant, two dollars, ($2) Battalion Sergeant Major, Company Quartermaster Sergeant, Sergeant and Cook, one dollar and seventy-five cents ($1.75); Corporal, Farrier, Saddler, Blacksmith, one dollar and fifty cents ($1.50); Private, one dollar and twenty-five cents ($1.25).

Enlisted men who have served continuously for three years and not more than five years, shall receive an added amount of fifteen per cent of the above per diem, and those who have served continuously five years or more, an added amount of twenty-five per cent of the above per diem.

When in actual service of the State, pursuant to the order of the Governor, the compensation of the military force shall be paid out of the State treasury, and when such service is rendered upon the call of a sheriff of a county, such compensation shall be paid from the treasury of the county whose sheriff called for such military force. The claims for such services shall be audited and allowed in the former case by the Executive Council and in the latter by the board of supervisors, upon presentment of proper claims therefor, at its next session. Should any part of the compensation above provided be paid from the United States, there shall be paid from the State or county treasury only that part thereof not paid by the United States. When on duty on rifle practice, range competition, or schools of instruction, officers shall receive such compensation or allowances as the Commander-in-Chief shall designate in orders with reference thereto. *(Amended by 31st G. A.)*

SEC. 2213. COMPENSATION DURING DRILLS AND BAND PRACTICE—There shall also be paid to each officer and enlisted man for attendance at company drill or band practice at company or band station, the sum of ten cents (10 cts.) per hour and not exceeding twenty cents (20 cts.) in any one week, provided that from any moneys due any officer or enlisted man for attendance at such drills there shall be deducted the sum of ten cents (10 cts.) per hour and not exceeding twenty cents (20 cts.) in any one week for absence without leave from such drills.

The Commander-in-Chief, when sufficient funds are available beyond the other requirements of this chapter, may at his discretion authorize and order the payment of the further sum of ten cents (10 cts.) per hour and not exceeding twenty cents (20 cts.) in one week and not exceeding two dollars ($2) in one year to each officer or enlisted man for the time actually spent in target practice upon the rifle range at the station of such officers or enlisted men. *(Amended by 30th G. A.)*

SEC. 2214. APPROPRIATION—There is appropriated out of any moneys in the treasury not otherwise appropriated, the sum of eighty-two thousand dollars ($82,000) per annum or so much thereof as may be necessary, for the support of the Guard under the provisions of this chapter not applying to active service, which shall be drawn by a warrant, drawn by the Auditor of State on the State Treasurer, upon the certificates of the Adjutant General approved by the Governor, showing for what purpose each draft is to be or has been used, and no indebtedness shall be created in excess of such annual appropriation. *(Amended by 31st G. A.)*

GENERAL ORDERS, NUMBER 5.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 13, 1906.

I. The rating of companies as they appear in the reports of the United States Inspecting Officers, of the inspection of the Iowa National Guard, made under General Orders No. 2, A. G. O., February 10, 1906, is published for the information of all concerned.

II. Companies who received a marking of 90 per cent or better, were classified as "Excellent" companies. Those receiving a marking of 80 per cent or better as "Very Good." Those of 70 per cent or better as "Good." Those of 60 per cent or better as "Fair," and those falling below 60 per cent as "Poor," and subject to muster out for inefficiency.

Classification of Companies. (Not arranged in order of efficiency.)

"EXCELLENT COMPANIES."

Co. "C," 53d Infantry, Cedar Rapids.
Co. "B," 54th Infantry, Davenport.
Co. "I," 54th Infantry, Iowa City.
Co. "H," 54th Infantry, Burlington.
Co. "M," 54th Infantry, Fairfield.
Co. "M," 55th Infantry, Red Oak.
Co. "L," 55th Infantry, Council Bluffs.
Co. "A," 56th Infantry, Mason City.

"VERY GOOD COMPANIES."

Co. "M," 53d Infantry, Maquoketa.
Co. "A," 53d Infantry, Dubuque.
Co. "G," 53d Infantry, Vinton.
Co. "K," 53d Infantry, Toledo.
Co. "C," 54th Infantry, Muscatine.
Co. "A," 55th Infantry, Des Moines.
Co. "K," 56th Infantry, Emmetsburg.
Co. "E," 56th Infantry, Sheldon.
Co. "H," 56th Infantry, Sioux City.
Co. "L," 56th Infantry, Sioux City.
Co. "B," 56th Infantry, Ida Grove.

"GOOD COMPANIES."

Co. "I," 53d Infantry, Waukon.
Co. "E," 53d Infantry, Cresco.
Co. "L," 53d Infantry, Independence.
Co. "F," 53d, Infantry, Tipton.
Co. "H," 53d Infantry, Clinton.
Co. "K," 54th Infantry, Grinnell.
Co. "G," 54th Infantry, Ottumwa.
Co. "E," 54th Infantry, Centerville.
Co. "I," 55th Infantry, Creston.
Co. "D," 55th Infantry, Knoxville.
Co. "M," 56th Infantry, Sac City.
Co. "G," 56th Infantry, Fort Dodge.
Co. "E," 55th Infantry, Shenandoah.
Co. "G," 55th Infantry, Winterset.

"FAIR COMPANIES."

Co. "B," 53d Infantry, Waterloo.
Co. "D," 53d Infantry, Manchester.
Co. "L," 54th Infantry, Newton.
Co. "F," 54th Infantry, Oskaloosa.
Co. "A," 54th Infantry, Fort Madison.
Co. "D," 54th Infantry, Washington.
Co. "F," 55th Infantry, Des Moines.
Co. "C," 55th Infantry, Ames.
Co. "B," 55th Infantry, Villisca.
Co. "K," 55th Infantry, Corning.
Co. "C," 56th Infantry, Webster City.
Co. "F," 56th Infantry, Algona.
Co. "D," 56th Infantry, Rock Rapids.
First Signal Company, Des Moines.

"POOR COMPANIES."

Co. "H," 55th Infantry, Atlantic.
Co. "I," 56th Infantry, Boone.

SUMMARY OF CLASSIFICATION.

"Excellent Companies"	8
"Very Good Companies"	11
"Good Companies"	14
"Fair Companies"	14
"Poor Companies"	2

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 6.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 27, 1906.

I. The opinion of the Attorney General of Iowa, on file in this office, is published in part for the information of all concerned:

* * * * * * * * *

"An examination of Senate File No. 279, as passed by the Legislature and as shown by the engrossed copy on file in the office of the Secretary of State, shows that section 7, of chapter 77, of the acts of the Thirtieth General Assembly, was repealed by the act referred to, the repeal of the section being in these words:

* * * * * * * * *

The law as it appears in section 7, of chapter 77, of the acts of the Thirtieth General Assembly be and the same is hereby repealed. It is a well settled rule of law that the repeal of a statute creating an office abolishes the office.

* * * * * * * * *

Under this rule all of the offices created by section 7 of the act of the Thirtieth General Assembly are abolished by its repeal, and the tenure of office of the officers named therein expired when the law repealing that section went into effect.

The act became a law on the 12th day of April, 1906.

At that time the tenure of office of all officers named in section 7 terminated, and the persons who had previously thereto filled the offices therein named ceased to be such officers. It follows, therefore, that wherever any of the offices named in section 7 of the act of the Thirtieth General Assembly, are re-created by the acts of the Thirty-first General Assembly, the office so re-created is in effect a new office and must be filled by a new appointment made in the manner provided by the act of the Thirty-first General Assembly."

* * * * * * * * *

II. In accordance with the foregoing decision of the Attorney General, the tenure of office of the following officers of the Iowa National Guard, ceased on the 12th day of April, 1906:

Colonel H. B. Hedge, Commissary General.
Major Joe Beeson, Military Secretary.
Lieutenant Colonel Van Buren Knott, Deputy Surgeon General.
Major Charles S. Grant, Surgeon.
Major David S. Fairchild, Jr., Surgeon.

Major Donald Macrae, Jr., Surgeon.
Major D. Arthur Jay, Surgeon.
Captain E. L. Martindale, Assistant Surgeon.
Captain Wilbur S. Conkling, Assistant Surgeon.
Captain Elliott R. King, Assistant Surgeon.
Captain Albert B. Deering, Assistant Surgeon.
First Lieutenant Pierre McDermid, Assistant Surgeon.
First Lieutenant George M. Middleton, Assistant Surgeon.
First Lieutenant Charles S. Krause, Assistant Surgeon.
First Lieutenant Amos Horner, Assistant Surgeon.
Major Frank E. Lyman, Jr., Assistant Inspector General.
Captain W. F. Smith, Inspector Small Arms Practice.
Captain L. D. Ross, Inspector Small Arms Practice.
Captain E. S. Geist, Inspector Small Arms Practice.
Captain H. C. Armstrong, Inspector Small Arms Practice.
First Lieutenant Seth Dean, Engineer Officer.

The above named officers are honorably discharged from the military service of the State and will turn over at once to the Acting Quartermaster General at Des Moines, Iowa, all public property issued to them and for which they are accountable. Shipment to be made at the expense of the State.

Major Surgeons will discharge the enlisted men of their department to take effect on April 12, 1906, and insert as cause for discharge (Repeal of Section 7, of Chapter 77, Acts of the Thirtieth General Assembly), and cause to be shipped to the Acting Quartermaster General at Des Moines, all military property in their possession.

III. Regimental Commanders will make their recommendations for the appointment of the following officers to complete their Staff:

FOR EACH REGIMENT.

One Major Surgeon.

Two Assistant Surgeons.

One Quartermaster Commissary Officer for each Battalion, and

One officer detailed to serve as Regimental Inspector of Small Arms Practice, and fill such other vacancies in the commissioned staff as now exist. They shall also appoint by warrant six orderlies, and cause their Major Surgeons to make the required enlistments in the Hospital Corps. The service requires that these appointments be made at once.

IV. The increase in armory rent allowance to companies and bands will not be available before July 1, 1906, and will be paid in such amounts as are fixed by the armory board provided for in Section 2204 of the revised Military Code, passed by the Thirty-first General Assembly, and the first payment will be made on authorized vouchers December 31, 1906, and semi-annually thereafter.

V. The allowance for regimental and company headquarters, bands and staff departments will be paid upon itemized and detailed statements made under oath at the end of each half year. First payment will be due December 31, 1906.

VI. Service badges will be issued as soon as they can be manufactured, after the committee of officers have passed upon their design, and will be furnished all officers and enlisted men entitled thereto who were members of the Iowa National Guard on April 12, 1906, the date upon which the law authorizing their issue become effective, and will be issued from this office without requisition.

VII. Regimental rifle ranges as provided by Section 2204-A of the revised Military Code can not be constructed until sufficient funds are available therefor. Companies will be allowed an annual allowance after July 1, 1906, for the construction, maintenance and rental of rifle ranges not to exceed the sum of $50, and paid annually on itemized vouchers, accompanying the report of Small Arms Practice for each year, and the full amount of $100 per annum, will be paid when sufficient funds are available.

Should the bill, now pending before the Congress of the United States, increasing the National Guard appropriation from one million dollars to two million dollars annually and making the same available for the purchase, rental, construction and maintenance of rifle ranges for the organized militia of the States, become a law, we will then have ample funds to carry out the provisions of the Military Code of Iowa, in relation to rifle ranges.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 7.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 5, 1906.

I. A two days' School of Instruction on Practice Marches for Field Officers, Company Commanders, Major Surgeons, Regimental Quartermasters and Commissaries, will convene at the Adjutant General's office at Des Moines at 9:00 o'clock a. m., May 24, 1906.

Transportation will be furnished and an allowance of $6 will be paid, at the close of the school, to each officer attending.

Officers will report in the dress uniform of their grade without side arms.

II. Colonel E. D. Thomas, Commanding 11th U. S. Cavalry, has kindly tendered the assistance of officers of his command in the conduct of the School. These officers will prepare papers treating upon the special subject of Practice Marches. Colonel James Rush Lincoln, Commanding the 55th Infantry, will also furnish a paper on the same subject. After the reading of the papers, there will be a free discussion open to all officers present.

III. Officers elected to the grade of Captain and awaiting examination for commission, are required to be in attendance in place of the officers in temporary command of their companies.

IV. A Board of Officers will convene at the Adjutant General's office, Des Moines, at 8:00 o'clock a. m., May 26, 1906, for the examination of all officers who have been elected or appointed awaiting examination for commission. Special notice with transportation requests will be furnished these officers, and they will report in the dress uniform of their present grade without side arms.

V. Regimental Commanders are required to make their recommendations for appointments to fill all vacancies on their staff, that the officers so recommended may appear for examination before the Board on May 26, 1906.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 8.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 7, 1906.

I. The field service for the Iowa National Guard for the year 1906, will be Practice Marches with Maneuvers, in place of Annual Encampments.

II. The 55th Infantry, Colonel James Rush Lincoln, commanding, will asemble by rail at Red Oak, Iowa, on August 2d, and march to Atlantic, Iowa, where they will arrive on August 8th and establish camp.

III. The 56th Infantry, Colonel W. B. Humphrey, commanding, will assemble by rail at Spirit Lake, Iowa, on July 9th, and make a continuous five days' march around Spirit Lake and establish camp at or near the town of Spirit Lake on July 14th.

IV. The 53d Infantry, Colonel William G. Dows, commanding, will assemble by rail at Dubuque, Iowa, on June 25th, and march to Maquoketa, Iowa, where they will arrive on June 30th and establish camp.

V. The 54th Infantry, Colonel Frank W. Bishop, commanding will assemble by rail at Muscatine, Iowa, on July 16th and march to Davenport, Iowa, where they will arrive on July 21st and establish camp.

VI. The Annual Competition in rifle practice for the year 1906, will be held on the U. S. Military Rifle Range at Fort Des Moines, beginning August 21st and ending August 24th. Companies will be represented by teams of five men. Orders giving detailed information with program will be issued in due time.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 9

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 10, 1906.

I. Paragraph I of General Orders No. 8, A. G. O., c. s., is changed to read as follows:

"The field service for the Iowa National Guard for the year 1906, will be Practice Marches with Maneuvers, in place of Annual Encampments," and shall be for eight days.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 10.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 20, 1906.

The Annual Competition in Rifle Practice for the Iowa National Guard, for the year 1906, will be held on the military rifle range at Fort Des Moines, Iowa, from August 21st to 24th inclusive, with Colonel W. H. Evans, General Inspector of Small Arms Practice, in command.

The Fourth Annual Meeting of the Iowa Rifle Association will be held in connection with the Guard Competition, and the program, rules and regulations of that Association as published herewith, are adopted for the government of the meeting, with this provision, that members of the Guard competing shall be privileged to shoot in all matches, regardless of their membership in the Association, but are not to share in the prizes offered by the Association, unless they are members thereof, or have paid the required entrance fees.

TEAMS.

Companies will be represented by teams of five men composed of the five best shots, to be selected regardless of rank or length of service.

PER DIEM.

Officers of the Small Arms Department and officers detailed for special duty in connection with the Competition, will be paid the pay of their grade with transportation and quarters. All other officers permitted to attend and not members of company details, will be furnished transportation, subsistence and quarters only. Officers who are members of company details will be furnished transportation, subsistence, quarters and a money allowance of $3 per day regardless of rank. Enlisted men, members of company teams or on detail in connection with the competition, will be paid the pay of their grade.

UNIFORM AND EQUIPMENT.

The service uniform is prescribed for this tour of duty. Officers taking part in the Competition will provide themselves with rifle, field belt and revolver. Rifles and belts to be carried en route by both officers and men, and not packed with baggage.

BAGGAGE.

Baggage will be limited to one trunk or squad chest for each detail and should contain for each member, one overcoat, two blankets, one poncho, towels and such change of underwear as needed.

Baggage will be handled by the Merchants' Transfer Company, of Des Moines, checks to be left at their office in the east end of the Union Depot, first floor. All baggage to be checked to Des Moines before leaving home station, so it can be handled without confusion or delay.

MESS.

Provisions will be made for details to mess at tables provided by the Camp Quartermaster. Therefore it will not be necessary to bring individual mess outfits.

PIT DETAIL.

There will be a detail of two officers and fifty enlisted men for pit duty, relieving the competing teams from that work.

COMPANIES FURNISHING DETAILS.

The Commanding Officer of Companies "A," "C," "D," F," and "G," of the 55th Infantry, "F," "K," and "L" of the 54th Infantry, "C," "G," and "I" of the 56th Infantry, will report to the Adjutant General by letter not later than August 10th the number of enlisted men they can furnish for pit detail, who will be paid the same as regular details.

TEAMS EN ROUTE.

Details will leave their home stations so as to arrive at Des Moines in time to report at the rifle range not later than 6 a. m., August 21st, and will report to Colonel W. H. Evans at the range camp immediately after their arrival. Details arriving at Des Moines on August 20th will report on that day. Street car fare from the City of Des Moines to Fort Des Moines will be furnished. Details will be required to march from Fort Des Moines to the rifle range, which is located two and one-half miles south of the Army Post. The senior officer or non-commissioned officer of each detail will be held strictly responsible for the conduct of detail en route to and from the rifle range and will be assigned quarters on arrival at camp by the Camp Quartermaster.

OFFICERS SPECIALLY PERMITTED TO ATTEND.

Field and Staff officers and non-commissioned staff officers who have qualified as either sharpshooters or experts, desiring to attend this meeting and participate in at least two days' firing, can secure permission by writing the Adjutant General not later than August 10th. Transportation, subsistence and quarters will be furnished these officers, but no per diem will be paid.

WHEN PAID.

Officers and men will be paid on the return to their home stations by Colonel Guy E. Logan, Assistant Adjutant General and Disbursing Officer.

COMPETITIONS AND TROPHIES.

All Competitions between companies and regiments will be held during this meeting, and the trophies should be forwarded without delay by the organizations having them in their possession.

COMPETITIONS—WHEN TERMINATING.

The Competitions in which company teams participate will be completed on the afternoon of August 23d, when these teams will return to

their home stations, except those selected to shoot on Regimental Teams, who will remain to take part in the Regimental Team Competition on August 24th, and will return to their home stations on the completion of this match.

SELECTION OF STATE TEAM.

At the close of the Regimental and Dows Matches, August 24th, the twenty contestants having made the highest aggregate scores in the four days' competition, will be held over for further practice, from whom twelve will be selected as the State Team with three alternates, who will represent the State in the National Competition, to be held at Sea Girt, New Jersey, beginning September 4, 1906. This team will be selected by the officers of the Small Arms Department.

TEAM CAPTAIN.

Colonel W. H. Evans, General Inspector of Small Arms Practice, is detailed as Team Captain. Other members of the team will be announced in future orders.

DEPARTURE OF TEAM FOR SEA GIRT.

The State Team will leave Des Moines direct for Sea Girt, August 29th, equipped as follows: Dress and service uniforms, black and russet leather shoes, extra pair khaki trousers. All uniforms to be in good condition, neat and clean. Officers will not carry sabers. As the members of the State Team will not be permitted to return to their home stations before departing for Sea Girt, they will arrange to secure such parts of the above equipment as they may not have with them, from their home stations in time that the same may be received at Des Moines on or before August 29th, the date fixed for the departure of the team for Sea Girt. Citizen's clothing will be worn en route to and from Sea Girt. All other property, except rifle, will be carried as baggage.

PAY OF TEAM.

The team will be paid for services rendered in Competition and practice before leaving for Sea Girt, and will receive pay and allowance for twelve days in full for their services at the National Competition as follows:

Team Captain, per diem of his grade with allowance.

For all other officers, members of the team, a money allowance of $3 per day, regardless of grade, with subsistence and allowances.

Enlisted men, their regular pay.

Orders announcing Camp Staff, Range Officers and further detailed information, will be published on the recommendation of Colonel W. H. Evans, General Inspector of Small Arms Practice, in due time.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

SOME OF THE TROPHIES.

OFFICERS AND EXECUTIVE COMMITTEE OF THE IOWA RIFLE ASSOCIATION.

PRESIDENT.

Lieutenant Colonel Thos. F. Cooke, Des Moines.

VICE-PRESIDENTS.

Colonel Earl D. Thomas, Fort Des Moines.
Major F. R. Fisher, Waterloo.
Captain W. E. H. Morse, Algona.

SECRETARY-TREASURER.

Captain C. M. Stanley, Corning.

DIRECTORS.

Term expires 1906.
Governor A. B. Cummins, Des Moines.
General M. H. Byers, Des Moines.
Captain L. D. Ross, Red Oak.
Major F. R. Fisher, Waterloo.
Lieutenant Colonel Thos. F. Cooke, Des Moines.
Captain W. E. H. Morse, Algona.
Captain E. S. Geist, Waterloo.

Term expires in 1907.
General W. H. Thrift, Des Moines.
Colonel Guy E. Logan, Des Moines.
W. H. Von Hatton, Sioux City.
Major W. T. Chantland, Fort Dodge.
Emil Berg, Davenport.
J. B. Hayungs, Lyons.
W. H. Klauer, Dubuque.

Term expires in 1908.
Colonel Earl D. Thomas, Fort Des Moines.
Colonel J. R. Lincoln, Ames.
Lieutenant Colonel E. E. Lambert, Newton.
Colonel W. H. Evans, Red Oak.
Major R. P. Howell, Iowa City.
Captain Edwin E. Lucas, Fairfield.
Captain C. M. Stanley, Corning.
Captain G. W. Ball, Iowa City.

IN COMMAND OF FORT DES MOINES.

Colonel Earl D. Thomas, 11th U. S. Cavalry.

OFFICERS OF THE MEETING.

EXECUTIVE OFFICER.

Colonel W. H. Evans, General Inspector Small Arms Practice, Iowa National Guard, Red Oak.

SECRETARY-TREASURER.

Captain C. M. Stanley, Co. "K," 55th Regiment I. N. G., Corning.

This meeting will be held in connection with the Annual Competition in Rifle Practice of the Iowa National Guard at the Fort Des Moines Rifle Range from August 21st to 24th, 1906.

IOWA RIFLE ASSOCIATION—1906 MATCHES.

NO. 1—THE REGIMENTAL TEAM MATCH.

Will be shot on Friday, August 24th.

Open to teams of twelve from each regiment of the Iowa National Guard. United States Magazine Rifles and Government ammunition. Ten shots timed fire at 200 yards; two sighting shots and ten shots for record at each of the ranges 200, 300, 500 and 600 yards slow fire; 20-shot skirmish run.

Entrance fee: $12 per team. To be paid before the opening of the match.

Prizes—First. The National Guard Trophy, a silver cup, value $150, and a medal to each member of the winning team.
Second $25.00

* Scores in 1903:	No. Entries, 4. Score.
First—53d Regiment	1490
Second—54th Regiment	1433
Third—56th Regiment	1417
Fourth—55th Regiment	1369

Scores in 1904:	No. Entries, 4.
First—56th Regiment	2771
Second—53d Regiment	2678
Third—54th Regiment	2439
Fourth—55th Regiment	2401

* Does not include timed fire nor 600 yards slow fire.

* Scores in 1905:	No. Entries, 4.
First—53d Regiment	2281
Second—56th Regiment	2177
Third—54th Regiment	2092
Fourth—55th Regiment	2035

Scores in 1906:	No. Entries
First—	
Second—	
Third—	
Fourth—	

NO 2—THE "SHAW MATCH."

Will be shot on Tuesday, August 21st.

Open to teams of five from any company, troop or battery of the Army; of the Iowa National Guard or any Rifle Club of this State.

Military rifles and service ammunition.

Ten shots slow fire at each of the ranges, 200, 300, 500 and 600 yards.

Entrance fee: Free to organizations which are members of the Iowa Rifle Association, all others $5 per team.

Prizes—First. The "Shaw Trophy," a bronze bust of Byron, presented by the Hon. Leslie M. Shaw, Secretary United States Treasury, value	$225.00
and a bronze medal to each member of the winning team.	
Second	15.00
Third	10.00
Fourth	5.00

Tyro (to be awarded to men who have not heretofore won an individual prize at any meeting of the Iowa Rifle Association). 1st. For the best score at 200 yards, $3; 2d, for the best score at 300 yards, $3; 3d, for the best score at 500 yards, $3; 4th, for the best score at 600 yards, $3.

Winners 1903:	No. Entries 18. Score.
First—Co. "B," 53d Regiment, Waterloo	676
Second—Co. "F," 56th Regiment, Algona	673
Third—Co. "A," 56th Regiment, Mason City	671
Fourth—Co. "C," 56th Regiment, Webster City	663

Winners in 1904:	No. Entries —
First—Co. "A," 53d Regiment, Dubuque	753
Second—Co. "B," 53d Regiment, Waterloo	753
Third—Co. "F," 56th Regiment, Algona	742
Fourth—Co. "A," 56th Regiment, Mason City	729

Winners in 1905:	No. Entries 41.
First—Co. "A," 56th Regiment, Mason City	798
Second—Co. "I," 53d Regiment, Waukon	768
Third—Co. "H," 56th Regiment, Sioux City	766
Fourth—Co. "F," 56th Regiment, Algona	752

* Does not include skirmish fire.

Winners in 1906: No. Entries —
First— .....
Second— .....
Third— .....
Fourth— .....

NO. 3—THE "CLARKE MATCH."

Will be shot on Tuesday, August 21st.

Open to teams of five from companies, troops or batteries of the Army, of the Iowa National Guard, or Rifle Clubs of this State.

Military rifles and service ammunition.

Ten shots slow fire at 600 yards.

Entrance fee: Free to organizations which are members of the Iowa Rifle Association, all others $5 per team.

Prizes—First. The "Clarke Trophy," a silver cup presented by the Hon. A. D. Clarke, of Algona, value.....$ 75.00
Second 10.00
Third 5.00

Winners in 1903: No. Entries 18.

	Score.
First—Co. "B," 53d Regiment, Waterloo	167
Second—Co. "A," 53d Regiment, Dubuque	151
Third—Co. "F," 56th Regiment, Algona	144

Winners in 1904: No. Entries —

First—Co. "A," 53d Regiment, Dubuque	181
Second—Co. "B," 53d Regiment, Waterloo	166
Third—Co. "F," 54th Regiment, Oskaloosa	165

Winners in 1905: No. Entries 41.

First—Co. "A," 56th Regiment, Mason City	204
Second—Co. "F," 56th Regiment, Algona	187
Third—Co. "I," 53d Regiment, Waukon	186

Winners in 1906: No. Entries —
First— .....
Second— .....
Third— .....

NO. 4—THE "ALLISON TROPHY."

Will be shot on Wednesday, August 22d.

Open to everybody.

Rifles, any military; ammunition, any.

One 20-shot skirmish run.

Entrance fee: Free to members of Iowa Rifle Association, all others $1.

Prizes—First. The "Allison Trophy," presented by Hon. Wm. B. Allison, United States Senator, of Dubuque, value.....$ 75.00
a bronze medal, and..... 5.00
Second 5.00
Third 4.00
Fourth 3.00

Tyro.—To be awarded to those men who have never won an individual skirmish prize at any meeting of this Association.

First	$ 3.00
Second	2.00
Third	1.00

Winners in 1903: No. Entries 117.

	Score.
First—Sergt. C. E. Diltz, Co. "F," 53d Regt., Tipton	32
Second—Sergt. F. J. Kiesel, Co. "K," 54th Regt., Grinnell	32
Third—Pvt. W. E. Evans, Co. "M," 55th Regt., Red Oak	29

ALLISON TROPHY.

Winners in 1904: No. Entries —

First—Sergt. Jensen, Co. "M," 53d Regt., Maquoketa	66
Second—Sergt. R. J. Hildeman, Co. "A," 56th Regt., Mason City	62
Third—Capt. E. S. Geist, Insp. S. A. P., Waterloo	57

Winners in 1905: No. Entries 175.

First—Corp. Finkle, Co. "F," 56th Regt., Algona	64
Second—Sergt. Hird, Co. "A," 53d Regt., Dubuque	61
Third—Maj. Fisher, 53d Regt., Waterloo	56

Winners in 1906: No. Entries —

First— .....

Second— .....

Third— .....

NO. 5—THE "HULL MATCH."

Open during the meeting, until the close of firing on Thursday, August 23d. Both ranges must be shot the same day.

Open to everybody.
Rifles, any military; any ammunition.
Ten shots slow fire at each of the ranges, 200 and 600 yards.
Entrance fee: One ticket free to members of the Association, all others $2. Re-entries allowed, $1 each to everybody.

Prizes—First. The "Hull Trophy," a silver cup presented by Captain J. A. T. Hull, M. C., of Des Moines, value	$ 75.00
a bronze medal, and	10.00
Second	10.00
Third	5.00
Fourth	3.00

Winners in 1903: No. Entries 125.

	Score.
First—Sergt. R. J. Hildeman, Co. "A," 56th Regt., Mason City	82
Second—Sergt. E. C. Hessler, Co. "M," 55th Regt., Red Oak	79
Third—Major F. R. Fisher, 53d Regt., Waterloo	78
Fourth—Sergt. F. L. Fisher, Co. "B," 53d Regt., Waterloo	77

Winners in 1904: No. Entries —

First—Pvt. Geo. J. Bever, Jr., Co. "E," 54th Regt., Centerville	84
Second—Pvt. Leo Tiberghein, Co. "M," 56th Regt., Sac City	83
Third—Sergt. Wright, Co. "K," 55th Regt., Corning	82
Fourth—Lieut. Bowen, Co. "I," 53d Regt., Waukon	81

Winners in 1905: No. Entries 175.

First—Maj. Fisher, 53d Regt., Waterloo	89
Second—Lieut. Bowen, Co. "I," 53d Regt., Waukon	89
Third—Sergt. Hildeman, Co. "A," 56th Regt., Mason City	88
Fourth—Sergt. Bonebright, Co. "C," 56th Regt., Webster City	87

Winners in 1906: No. Entries —

First— .....
Second— .....
Third— .....
Fourth— .....

NO. 6—THE "INSPECTOR'S MATCH."

Will be shot on Tuesday, August 21st.
Open to Inspectors and ex-Inspectors of Small Arms Practice.
Distance, 200, 300, 500 and 600 yards. Ten shots slow fire at each.
Rifles, any military.
Entrance fee: Free to members, others $2.

Prizes—First. A Gold Medal presented by Col. W. E. H. Morse, late General Inspector Small Arms Practice, Iowa National Guard, Algona, and	$ 5.00
Second	5.00
Third	2.00

Winners in 1903:

	Score.
First—Col. W. E. H. Morse, Algona	158
Second—Capt. Thomas F. Cooke, Des Moines	141
Third—Capt. Jno. G. Cushing, Dubuque	132

Winners in 1904: No. Entries —

First—Col. W. E. H. Morse, Algona..... 159
Second—Lieut. E. S. Geist, Waterloo..... 157
Third—Capt. Thos. F. Cooke, Des Moines..... 157

Winners in 1905: No. Entries 7.

First—Capt. E. S. Geist, Waterloo..... 173
Second—Lieut. Col. T. F. Cooke, 56th Regt., Des Moines..... 166
Third—Capt. L. D. Ross, Red Oak..... 155

Winners in 1906: No. Entries —

First— .....
Second— .....
Third— .....

NO. 7—MILITARY REVOLVER MATCH.

Will be shot Wednesday, August 22d.

Open to everybody. Distances, rapid fire 15 and 25 yards; timed fire 25 and 50 yards, slow fire 75 yards. Five shots at each distance.

Revolver, any military, with full charge service cartridge.

Entrance fee: Fifty cents to members, all others $2.

Prizes—First: A silver cup presented by Lieut. Col. Thos. F. Cooke, 56th Infty., I. N. G., Des Moines, Iowa, value.....$ 60.00
a bronze medal, and..... 10.00
Second 10.00
Third 5.00
Fourth 3.00

No. Entries 11[illegible]

Winners in 1903: Score.

First—Sergt. R. J. Hildeman, Co. "A," 56th Regt., Mason City [illegible]
Second—Pvt. Chas. Ingertson, Co. "C," 56th Regt., Webster City [illegible]
Third—Corp. E. C. Johnson, Co. "M," 54th Regt., Fairfield..... [illegible]
Fourth—Sergt. D. H. Glenn, Co. "K," 56th Regt., Emmetsburg.. [illegible]

Winners in 1904: No. Entries ..

First—Pvt. Vernon Finkle, Co. "F," 56th Regt., Algona..... 1[illegible]
Second—Lieut. Stewart, Co. "A," 56th Regt., Mason City..... 104
Third—Sergt. R. J. Hildeman, Co. "A," 56th Regt. Mason City.. 1[illegible]
Fourth—Lieut. Weatherwax, Co. "D," 53d Regt., Charles City— 1[illegible]

Winners in 1905: No. Entries [illegible]

First—Sergt. R. J. Hildeman, Co. "A," 56th Regt., Mason City.. 112
Second—Sergt. R. J. Hughes, 11th U. S. Cavalry, Fort Des Moines 110
Third—Capt. Powell Clayton, Jr., 11th U. S. Cavalry, Fort Des Moines ..... 1[illegible]
Fourth—Lieut. Col. Thos. F. Cooke, 56th Regt., Des Moines..... 1[illegible]

Winners in 1906: No Entries —

First— .....
Second— .....
Third— .....
Fourth— .....

NO. 8—"CONSOLATION MATCH.

Open during the meeting up to the close of firing, Thursday, August 23d.

Open to everybody, but prizes will be awarded to those who do not win a prize in any other individual match at this meeting. Re-entries allowed.

Distance, 300 yards, ten shots.

Rifles, any military; any ammunition.

Entrance fee: 25 cents to members, all others 50 cents. Re-entries 25 cents each.

Prizes—First: German stein, value	$ 6.00
Second—German stein, value	4.00
Third—German stein, value	3.00
Fourth—German stein, value	2.00

The above prizes become the proyerty of the winners.

No. Entries 134.

Winners in 1903:	Score.
First—Sergt. A. S. Bowen, Co. "I," 43d Regt., Waukon	44
Second—Sergt. Maj. L. W. Brown, 53d Regt., Burlington	42
Third—Corp. J. F. Cave, Co. "H," 54th Regt., Burlington	41
Fourth—Sergt. Dell Carpenter, Co. "F," 56th Regt., Algona	41

Winners in 1904:	No. Entries —
First—Maj. Fisher, 53d Regt., Waterloo	43
Second—Sergt. F. S. Hird, Co. "A," 53d Regt., Dubuque	43
Third—Pvt. Reedy, Co. "G," 56th Regt., Fort Dodge	43
Fourth—Sergt. Maj. L. W. Brown, 53d Regt., Burlington	42

Winners in 1905:	No. Entries 168.
First—Corp. Porter Cole, 56th Regt., Webster City	44
Second—Maj. Chantland, 56th Regt., Fort Dodge	44
Third—Sergt. Johnson, Co. "M," 54th Regt., Fairfield	44
Fourth—Capt. Armstrong, Insp. S. A. P., Rake	44

Winners in 1906:	No. Entries —
First—	
Second—	
Third—	
Fourth—	

NO. 9—THE "DRAKE MATCH."

Will be shot Wednesday, August 22d.

Open to everybody.

Distances: Rapid fire, five shots each at 200, 300 and 500 yards; one 20-shot skirmish run.

Rifles: Any military, any ammunition.

Entrance fee: Free to members of the Association, all others $2.

Prizes—First. The "Drake Trophy," presented by the late General Francis M. Drake of Centerville, value.....$ 50.00
a bronze medal, and..... 5.00
Second 5.00
Third 4.00
Fourth 3.00

Tyro—To be awarded to men who have not heretofore won an individual prize at any meeting of this Association.
First .....$ 3.00
Second 2.00
Third 1.00

Winners in 1904: No. Entries — Score.
First—Lieut. E. S. Geist, Co. "B," 53d Regt., Waterloo..... 117
Second—Sergt. R. J. Hildeman, Co. "A," 56th Regt., Mason City 106
Third—Pvt. Vernon Finkle, Co. "F," 56th Regt., Algona..... 107

Winners in 1905: No. Entries 175
First—Corp. Finkle, Co. "F," 56th Regt., Algona..... 126
Second—Lieut. Smith, 11th U. S. Cav., Fort Des Moines..... 113
Third—Sergt. Hird, Co. 'A," 53d Regt., Dubuque..... 111

Winners in 1906: No. Entries —
First— .....
Second— .....
Third— .....

NO. 10—THE NATIONAL RIFLE ASSOCIATION MATCH.

THE N. R. A. MEDAL.

Open during the meeting up to the close of firing on Thursday, August 23d, to members of the Iowa Rifle Association, only.

Rifle, any military, any ammunition.

Distances: Five shots slow fire at 200, 300 and 500 yards, with two sighting shots at each range.

No entrance fee. Re-entries allowed, 50 cents each.

Prizes—First. The National Rifle Association Bronze medal and	$ 3.00
Second	2.00
Third	1.00

Winners in 1904:	No. Entries — Score.
First—Sergt. Forsythe, Co. "A," 55th Regt., Mason City	64
Second—Pvt. Bevers, Jr., Co. "E," 54th Regt., Centerville	63
Third—Corp. Wass, Co. "A," 56th Regt., Mason City	64

Winners in 1905:	
First—Lieut. Reichman, Co. "K,' 53d Regt., Toledo	68
Second—Sergt. Ruehle, Co. "K," 56th Regt., Emmetsburg	66
Third—Sergt. Hildeman, Co. "A," 56th Regt., Mason City	65

Winners in 1906:	No. Entries —
First—	
Second—	
Third—	

NO. 11—NATIONAL MARKSMAN'S RESERVE MATCH.

N. M. R. BUTTON.

Open during the meeting to all male citizens of the United States between the ages of 18 and 45; five shots slow fire at 200, 300 and 500 yards, with two sighting shots at each distance. A competitor making a total of 50 points at all ranges will receive a "National Marksman's Reserve" button and become enrolled in the office of the Military Secretary, War Department, Washington, D. C., as a "National Marksman."

Rifle: Any military; any ammunition.

Entrance fee 25 cents. Re-entries allowed.

No. entries in 1904	124
No. qualified in 1904	79
No. entries in 1905	96
No. qualified in 1905	70

NO. 12—"DOW'S MATCH."

Will be shot on Friday, August 24th.

Open to teams of twelve men from any regiment of the Iowa National Guard, or any regiment of the Army stationed in this State.

Distances and number of shots:

Slow fire—200, 600, 800 and 1,000 yards. Two sighting shots and ten shots for record at each range.

Rapid fire—200 yards. Two scores of five shots each.

Skirmish fire—One 20-shot run.

Arms: United States service rifles and carbines, with not less than three-pound trigger pull.

DOW'S TROPHY.

Ammunition: Service cartridges as manufactured and issued by the Ordnance Department, U. S. Army.

Entrance fee: $6 per team. To be paid before the opening of the match.

Prizes—First. The "Dow's Trophy," presented by Col. William G. Dows, Cedar Rapids, commanding the 53d Infantry, I. N. G., value.....$125.00
and a medal to each member of the winning team.

Individual—First. For the highest aggregate at slow fire 5.00

Second. For the best skirmish run..... 5.00

Third. For the best aggregate in the match, a medal and 5.00

Fourth. For the second best aggregate in the match... 5.00

*Winners in 1905: Scores

First—53d Regiment, Iowa National Guard	961
Second—56th Regiment, Iowa National Guard	894
Third—11th U. S. Cavalry	843
Fourth—54th Regiment, Iowa National Guard	832
Fifth—55th Regiment, Iowa National Guard	764

Winners in 1906: No. Entries —

First— .....
Second— .....
Third— .....
Fourth— .....
Fifth .....

NO. 13—53D REGIMENT COMPANY TEAM MATCH.

Will be shot on Tuesday, August 21st.

Open to one team of five men from each company of the 53d Regiment, Iowa National Guard.

Service rifles and ammunition.

Ten shots, slow fire, at each of the ranges, 200, 300, 500 and 600 yards.

Entrance fee: Fixed by the regiment.

Prizes—A bronze trophy.

Winners in 1905: No. Entries —

	Score.
First—Co. "I," Waukon	758
Second—Co. "A," Dubuque	700
Third—Co. "B," Waterloo	678
Fourth—Co. "G," Vinton	611

Winners in 1906: No. Entries —

First— .....
Second— .....
Third— .....
Fourth— .....

NO. 14—54TH REGIMENT COMPANY TEAM MATCH.

Will be shot on Tuesday, August 21st.

Open to one team of five men from each company of the 54th Regiment, Iowa National Guard.

Service rifles and ammunition.

Ten shots, slow fire, at each of the ranges, 200, 300 and 500 yards.

Entrance fee: Fixed by the regiment.

Prizes—A silver cup.

Winners in 1905: No. Entries —

	Score.
First—Co. "E," Centerville	565
Second—Co. "M," Fairfield	559
Third—Co. "I," Iowa City	532
Fourth—Co. "H," Burlington	527

* Includes 200 and 600 yards slow fire only.

Winners in 1906: No. Entries —

First— .....

Second— .....

Third— .....

Fourth— .....

NO. 15—55TH REGIMENT COMPANY TEAM MATCH.

Will be shot on Tuesday, August 21st.

Open to one team of five men from each company of the 55th Regiment, Iowa National Guard.

Service rifles and ammunition.

Ten shots, slow fire, at each of the ranges, 200, 300, 500 and 600 yards.

Entrance fee: Fixed by the regiment.

Prizes—A silver cup and a bronze medal to each member of the winning team and a bronze medal to the individual making the best score at known distances and the best skirmish run.

Winners in 1905: No. Entries —

	Score.
First—Co. "K," Corning	705
Second—Co. "B," Villisca	679
Third—Co. 'D," Knoxville	611
Fourth—Co. "G," Winterset	607
Individual Medal—Sergt. Ross, Co. "K," Corning	160

Winners in 1906: No. Entries —

First— .....

Second— .....

Third— .....

Fourth— .....

Individual medal— .....

NO. 16—56TH REGIMENT COMPANY TEAM MATCH.

Will be shot on Tuesday, August 21st.

Open to one team of five men from each company of the 56th Regiment, Iowa National Guard.

Service rifles and ammunition.

Ten shots, slow fire, at each of the ranges, 200, 300 and 500 yards.

Entrance fee: Fixed by the regiment.

Prizes—First. A silver cup to be held during the year and a bronze medal to each member of the winning team.

Winners in 1905: No. Entries —

	Score.
First—Co. "A," Mason City	594
Second—Co. "H," Sioux City	587
Third—Co. "K," Emmetsburg	575
Fourth—Co. "C," Webster City	562

Winners in 1906: No. Entries —

First— .....

Second— .....

Third— .....

Fourth— .....

NO. 17—THE "BECK" MATCH.

Will be shot on Tuesday, August 21st.

Open to one team of five men from each company of the 56th Regiment, Iowa National Guard.

Service rifles and ammunition.

Ten shots, slow fire, at 500 yards.

Entrance fee: Fixed by the regiment.

Prize—The Beck cup, originally presented to the regiment by W. C. Beck of Sioux City; won by Co. "F," Algona, and presented to the Regiment in 1905.

Winners in 1905: No. Entries —

Score.

Co. "H," Sioux City..... 206

Winners in 1906: No. Entries —

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TIME TABLE.

Shooting will commence at 8 a. m.

Tuesday, August 21, 1906:

No. 2—Shaw Match.
No. 3—Clarke Match.
No. 5—Hull Match.
No. 6—Inspector's Match.
No. 8—Consolation Match.
No. 10—National Rifle Association Match.
No. 12—National Marksman's Match.

REGIMENTAL COMPANY MATCHES.

Wednesday, August 22d:

No. 4—Allison Match.
No. 7—Military Revolver Match.
No. 9—Drake Match.

ANNUAL MEETING OF THE IOWA RIFLE ASSOCIATION.

Thursday, August 23d:

No. 5—Hull Match.
No. 8—Consolation Match.
No. 10—National Rifle Association Match.
No. 11—National Marksman's Match.

Friday, August 24th:
No. 1—Regimental Team Match.
No. 12—Dow's Match.

This Time Table may be varied at the discretion of the Executive Officer as circumstances may require.

ANNOUNCEMENTS.

The rules for competitions published in G. O. No. 56, War Department, 1906, will govern all matches, except that sighting shots will be allowed only when specified in the conditions of the match, and coaching will be allowed in all matches except in the Regimental Team and Dows. Competitors and others connected with the tournament must make themselves acquainted with the above regulations as well as with the conditions of each match in which they may be participants. The plea of ignorance of either will not be entertained.

The trophies or first prizes in each match shall be held by the winner during the year only, and shall be returned to the Iowa Rifle Association at least ten days before the beginning of the next annual meeting. Bonds will be required for the return of trophies. The bronze medals, consolation and cash prizes become the property of the winners.

All civilians as well as members of the organized militia, regular army and navy are eligible to compete in the matches open to everybody, provided they shoot with the arm called for in the conditions of the match.

The State of Iowa will supply tents to all contestants, free of charge.

Meal tickets may be purchased of the camp commissary at twenty-five cents each.

Ammunition for 30-40 rifles and 38 Colt's revolvers will be for sale by the ordnance officer on order of the executive officer.

The annual meeting of the association for the election of directors whose terms expire in 1906 and such other business as may come before it, will be held on Wednesday, August 22d, at such hour as the Executive Committee may designate. Complete reports of the receipts and disbursements of the association will be rendered at that time.

MEMBERSHIP FEES AND DUES.

Individual membership fee	$ 1.00
Annual dues	1.00
Life membership	50.00
Company or Rifle Club membership fee	5.00
Annual dues	5.00

Company or Club membership entitles the Company or Club team of five men to all the privileges of individual members during the meeting.

All patriotic citizens, rifle clubs, shooting societies and military organizations of the State are invited to become members of the association.

Persons or organizations desiring to affiliate with the Association should address the secretary and treasurer, Capt. C. M. Stanley, Corning, Iowa.

Members should write the secretary for reduced prices upon arms and ammunition.

GENERAL ORDERS, NUMBER 11.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 28, 1906.

I. The following officers are appointed as Armory Board, as provided for by section 2204, Military Code:

Colonel Guy E. Logan, Assistant Adjutant General.
Lieutenant Colonel Ernest R. Bennett, 55th Infantry.
Lieutenant Colonel Elliott E. Lambert, 54th Infantry.
Lieutenant Colonel Thomas F. Cooke, 56th Infantry.
Lieutenant Colonel Hubert A. Allen, 53d Infantry.

II. Colonel W. H. Evans, General Inspector of Small Arms Practice; Lieutenant Colonel Ernest R. Bennett, 55th Infantry; Captain H. G. Woellhaf are appointed as committee on design and selection of service badges as provided for in section 2201, Military Code.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 12.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, June 4, 1906.

I. The troops participating in the Practice Marches of the Iowa National Guard for the year 1906, will be equipped as follows:

For officers, the service uniform with side arms and such personal baggage as is actually necessary, not exceeding fifty pounds each.

For the enlisted men, magazine rifle with its equipment, haversack, canteen, service uniform, two pair shoes, three pairs socks, one change of underclothing, soap, towels, handkerchiefs as needed, one woolen blanket, one poncho and one shelter half complete, to be carried by the soldier.

WAGON TRANSPORTATION.

II. Each regiment will be allowed nine wagons with two horse hitch (farm wagons with double side boards required), one ambulance with

four horse hitch, to be secured by Regimental Quartermasters, including teamsters. Wagon transportation for baggage other than included in this order is strictly prohibited.

Headquarters, companies, bands and hospital corps will be allowed wagon transportation each for one field range and one small box for extra cooking utensile; box and contents not to weigh over seventy-five pounds and such additional baggage as may be issued to Regimental Quartermasters by the Acting Quartermaster General as follows:

To each regiment twenty 9x9 and six 10x12 wall tents with flies, poles and pins; six canvas screens; twelve canvas cots (for hospital); fifteen of each, spades, shovels, water cans, buckets and axes; and six pick-axes.

Complete eight days' ration will be issued Regimental Commissaries on the first day of each regiment's tour of duty, except cured and fresh meats, bread and potatoes, which will be purchased by Regimental Commissaries.

Wood, hay, straw and forage to be secured by Regimental Quartermasters.

Twenty-five thousand rounds of blank ammunition will be issued each regiment for use in maneuvers.

Such of the above supplies as are to be furnished by the Quartermaster General's Department, will be turned over to Regimental Quartermasters and Commissaries at Dubuque, Muscatine, Red Oak and Spirit Lake.

OFFICERS' MOUNTS.

III. Officers owning their mounts will be furnished transportation for them from their home stations and return. They will request transportation at least seven days in advance.

Officers who have to hire their mounts will secure them where the regiments assemble, namely, at Dubuque, Muscatine, Red Oak and Spirit Lake.

Regimental Commanders will direct the securing of hired mounts for their commands.

Such additional horse equipment as can be furnished mounted officers, will be turned over to Regimental Quartermasters for issue and taken up on the completion of this tour of duty.

MUSTER AND PAY.

IV. Muster and pay rolls will be completed and turned over to Colonel Guy E. Logan, Assistant Adjutant General and Disbursing Officer, on the morning of the last day of Camp, following which there will be a muster of the regiment by Major J. A. Olmsted, U. S. Army, retired, on duty with the Iowa National Guard.

The troops will be paid at their home stations by mail as promptly as possible.

V. General Orders No. 23, series of 1904, A. G. O., is republished in part for the guidance and information of all concerned:

ENLISTMENTS.

Paragraph 4 of General Orders No. 18, November 7, 1902, is revoked, and the following is substituted in lieu thereof:

"Recruits who enlist within thirty days of the next ensuing annual encampment or field maneuvers will not be eligible for duty at such encampment; provided, however, that any such recruit with previous military training may be made eligible upon a proper showing made by the Company Commander to the Commander-in-Chief; and, provided, further, that the aforesaid restriction shall not apply to cases of re-enlistment where service is considered continuous under section 2173 of the Code.

"During camp or maneuvers, the men who have been enlisted and who are not eligible for camp duties or maneuvers under the foregoing provisions will be entered on morning reports and muster rolls as 'Absent, not eligible for duty.'"

ENCAMPMENT.

Paragraph 121 of General Orders No. 5, February 14, 1901, is revoked, and the following substituted in lieu thereof:

"Officers or enlisted men who, after going into camp, fail to remain during the full tour of duty then ordered, will not be entitled to pay for the period present, or transportation for return to the station, unless a written application for leave of absence stating their reasons therefor is approved by the Company Commander, granted by the Regimental Commander and filed with the Adjutant General.

"The manner in which this power is exercised by the officers named will be carefully scrutinized by the Commander-in-Chief."

VI. On the last day of each camp, the regiments will be reviewed in heavy marching order, by the Commander-in-Chief, the hour to be specified in orders by Regimental Commander.

VII. With reasonable promptness on the completion of this tour of duty, Regimental Commanders will report in writing to the Commander-in-Chief, giving the field service performed by their commands with field notes, sketches of their camps and country marched over.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 13.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, June 14, 1906.

I. The following table, giving classification in companies, figure of merit of companies and regiments, and order of companies in Regiment and State, of Indoor Rifle Practice in compliance with General Orders No. 27, A. G. O., Dec. 16, 1905, is published for the information of all concerned.

FIFTY-THIRD INFANTRY

Company	Sharpshooter	Marksman	First Class Men	Second Class Men	Third Class Men	Fourth Class Men	Company Figure of Merit	Regiment Figure of Merit	Order Regiment	Order State
Co. A	14	15	1	3	14	12	67.20	.....	4	18
Co. B	9	13	7	6	4	8	75.85	.....	2	9
Co. C	0	0	0	0	45	11	8.03	.....	11	44
Co. D	6	12	7	0	22	4	55.78	.....	6	28
Co. E	9	3	12	15	2	10	65.09	.....	5	19
Co. F	1	7	6	12	15	9	41.00	.....	8	35
Co. G	2	7	2	2	31	6	31.20	.....	9	38
Co. H	10	27	3	5	1	8	86.94	.....	1	5
*Co. I	.....	.....	.....	.....	.....	52	.....	.....	.....	.....
Co. K	10	12	5	6	8	9	69.10	.....	3	13
Co. L	4	6	9	5	10	15	45.40	.....	7	32
Co. M	0	6	0	2	25	16	19.38	.....	10	42
Totals	65	108	52	56	177	160	.....	46.95	.....	.....

*No report received.

FIFTY-FOURTH INFANTRY

Co. A	4	3	13	13	13	7	50.09	.....	8	29
*Co. B	.....	.....	.....	.....	.....	55	.....	.....	.....	.....
Co. C	1	6	19	17	0	4	64.36	.....	7	22
*Co. D	.....	.....	.....	.....	.....	45	.....	.....	.....	.....
Co. E	18	28	0	1	4	4	101.63	.....	3	4
Co. F	5	11	15	11	5	6	67.43	.....	5	15
Co. G	3	11	5	3	13	15	44.10	.....	9	34
Co. H	11	46	0	0	0	0	109.65	.....	2	3
Co. I	0	18	16	12	8	2	65.71	.....	6	17
Co. K	0	5	6	5	9	16	31.46	.....	10	37
Co. L	2	21	16	8	0	0	85.10	.....	4	6
Co. M	27	26	0	0	0	0	123.58	.....	1	1
Totals	71	175	90	70	52	154	.....	63.59	.....	.....

*No report received.

FIFTY-FIFTH INFANTRY

Co. A	3	4	5	2	13	22	29.69	.....	10	39
Co. B	10	10	1	0	0	0	57.22	.....	7	27
Co. C	5	5	4	4	9	18	40.88	.....	9	36
Co. D	2	13	22	0	0	17	60.18	.....	5	25
Co. E	0	5	3	9	15	15	28.09	.....	11	41
Co. F	0	0	2	3	31	11	12.97	.....	12	43
Co. G	9	15	9	6	5	4	80.72	.....	1	8
Co. H	1	12	9	13	2	19	48.12	.....	8	30
Co. I	6	15	3	3	7	11	63.22	.....	4	23
Co. K	5	8	9	4	9	7	59.88	.....	6	26
Co. L	0	12	23	3	9	0	69.46	.....	3	12
Co. M	11	16	1	2	19	0	73.77	.....	2	11
Totals	52	115	91	49	119	124	.....	54.11	.....	.....

FIFTY-SIXTH INFANTRY

Company	Sharpshooter	Marksman	First Class Men	Second Class Men	Third Class Men	Fourth Class Men	Company Figure of Merit	Regiment Figure of Merit	Order	
									Regiment	State
Co. A	25	17	3	1	4	0	115.30	.....	1	2
Co. B	2	11	9	5	4	21	45.48	.....	10	33
Co. C	11	8	3	4	11	9	64.89	.....	7	21
Co. D	7	13	9	5	7	10	65.58	.....	5	18
Co. E	7	14	13	6	1	20	61.22	.....	8	24
Co. F	11	11	0	3	22	1	65.00	.....	6	20
Co. G	4	19	7	4	7	7	68.64	.....	4	14
Co. H	6	9	3	1	11	17	46.48	.....	9	31
Co. I	3	3	3	2	28	9	28.23	.....	11	40
Co. K	17	12	5	3	9	7	82.35	.....	2	7
*Co. L	.....	.....	.....	.....	.....	51	.....	.....	....	....
Co. M	5	12	17	19	2	1	74.91	.....	3	10
Totals	98	129	72	53	106	153	.....	60.08	....	....

*No report received.

II. Regimental Commanders will investigate and report to the Adjutant General, the cause of failure of Companies "I," 53d Infantry; "B" and "D," 54th Infantry, and "L," 56th Infantry, to comply with General Orders No. 27, dated A. G. O., Dec. 16, 1905.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS,
NUMBER 14.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, June 18, 1906.

I. The following Roster of the Iowa National Guard is published for the information of all concerned.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

ROSTER IOWA NATIONAL GUARD.
July 10, 1906.

COMMANDER-IN-CHIEF:

HIS EXCELLENCY, ALBERT B. CUMMINS.

GOVERNOR OF IOWA.

Inaugurated January 16, 1902.

Inaugurated January 14, 1904.

STAFF OF THE COMMANDER-IN-CHIEF.

Adjutant General and Acting Quartermaster General.

Brigadier General William H. Thrift, Des Moines.....February 1, 1905

Assistant Adjutant General.

Colonel Guy E. Logan, Des Moines.....{ Rank, April 12, 1906 / Com., April 1, 1905

Quartermaster General and Acting Commissary General.

Colonel John C. Loper, Des Moines.....February 1, 1902

Surgeon General.

Colonel Wilton McCarthy, Des Moines.....February 1, 1902

Judge Advocate General.

Colonel William G. Saunders, Council Bluffs.....{ Rank, Feb. 1, 1896 / Com. Feb. 1, 1902

General Inspector Small Arms Practice.

Colonel William H. Evans, Red Oak.....October 12, 1905

Chief of Engineers.

Colonel Charles J. Wilson, Washington.....May 1, 1902

Chief Signal Officer.

Colonel Charles S. Crail, Fairfield.....February 1, 1903

Aides.

Colonel I. B. Santee, Danbury.....February 1, 1902
Colonel Truman A. Potter, Mason City.....February 1, 1902
Colonel Charles E. Mitchell, Marion.....February 1, 1902
Colonel A. A. Penquite, Colfax.....February 1, 1902
Colonel Walter M. Davis, Iowa City.....February 1, 1902
Colonel Charles W. Bopp, Hawkeye.....February 1, 1902
Colonel Herbert M. Bigelow, Grundy Center.....February 1, 1902

FIFTY-THIRD INFANTRY.

HEADQUARTERS, CEDAR RAPIDS, IOWA.

Colonel.

William G. Dows, Cedar Rapids..... { Rank, April 4, 1898
Com., March 26, 1905

Lieutenant Colonel.

Hubert A. Allen, Independence.....May 8, 1905

Majors.

Frank R. Fisher, Waterloo..... { Rank, May 24, 1898
Com., March 26, 1905

Louis J. Rowell, Tipton..... { Rank, March 26, 1900
Com., March 26, 1905

Elza C. Johnson, Maquoketa.....June 5, 1905

Surgeon.

Major Edward L. Martindale, Clinton.....May 7, 1906

Assistant Surgeons.

.....

.....

Regimental Adjutant.

Captain Albert M. Jaeggi, Dubuque..... { Rank, May 31, 1898
Com., April 11, 1905

Quartermaster.

Captain George A. Evans, Cedar Rapids..... { Rank, Jan. 18, 1895
Com., July 9, 1905

Commissary of Subsistence.

.....

Chaplain.

Captain Oscar H. L. Mason, Boone..... { Rank, May 24, 1898
Com., July 9, 1905

Battalion Adjutants.

First Lieutenant Frank K. Hahn, Cedar Rapids.....June 15, 1902
First Lieutenant Carl E. Frudden, Ackley.....July 22, 1902
First Lieutenant George W. Sanders, Vinton..... { Rank, Jan. 5, 1903
Com., Feb. 3, 1903

Battalion Quartermaster Commissary Officers.

Second Lieutenant Edwin S. Geist, Waterloo.....May 7, 1906

.....

.....

Acting Inspector Small Arms Practice.

Second Lieutenant Edwin S. Geist, Batn. Q. M. Csy. Officer.....Waterloo

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NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

.....

Battalion Sergeants Major

.....

.....

.....

Quartermaster Sergeant.

Roy A. Carnegie, Cedar Rapids..... { Appt. July 17, 1900
Re-appt. Aug. 5, 1903

Commissary Sergeant.

.....

Color Sergeants.

Edgar R. Chase, Moscow..... { Appt., Nov. 17, 1902
Re-appt. Nov. 17, 1905

.....

Mounted Orderlies.

Sergeant.....
Sergeant.....

Orderlies not Mounted.

Corporal.....
Corporal.....
Corporal.....
Corporal.....

REGIMENTAL BAND, WAUKON.

Chief Musician.

Benjamin O. Marsh, Decorah.....Appt. June 25, 1905

Principal Musician.

Earl H. Mentzer, Waukon.....Appt. June 25, 1905

Drum Major.

Joseph F. Ries, Dubuque..... { Appt. Aug. 4, 1900
Re-appt. Aug. 1, 1903

MEDICAL DEPARTMENT.

First Class Sergeant.

Mathew L. Thome, Grundy Center.....Appt. June 28, 1906

Sergeants.

John Nyquist, Clinton.....Appt. June 28, 1906
Samuel V. Justus, Clinton.....Appt. June 10, 1906

FIRST BATTALION.

MAJOR FRANK R. FISHER, *Commanding.*

FIRST LIEUTENANT FRANK K. HAHN, *Adjutant.*

SECOND LIEUTENANT .....*Batn. Qr. M. Csy. Off.*

COMPANY B, WATERLOO.

Name.	Rank.	Date of Rank and Com.
Charles W. Cotton	Captain	Rank, May 25, 1898. Com., February 7, 1905.
John H. Hildebrand	First Lieutenant	December 30, 1904.
Fred L. Fisher	Second Lieutenant	December 30, 1904.

COMPANY G, VINTON.

James E. Whipple	Captain	Rank, September 21, 1899. Com., September 21, 1904.
Clyde H. DeAcres	First Lieutenant	December 14, 1903.
Holland M. Scott	Second Lieutenant	December 14, 1903.

COMPANY D, MANCHESTER.

Name.	Rank.	Date of Rank and Com.
Harry G. Utley	Captain	April 25, 1905
Jesse O. Young	First Lieutenant	April 25, 1905.
Jesse G. Lewis	Second Lieutenant	April 25, 1905.

COMPANY L, INDEPENDENCE.

.....	Captain	.....
Roy A. Cook	First Lieutenant	July 24, 1903.
Edward M. Sheehan	Second Lieutenant	June 16, 1902.

SECOND BATTALION.

MAJOR LOUIS J. ROWELL, *Commanding.*

FIRST LIEUTENANT CARL E. FRUDDEN, *Adjutant.*

SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY F, TIPTON.

.....		
John E. Bartley	Captain	Rank, May 2, 1900. Com., June 1, 1905.
Andrew M. McCormick	First Lieutenant	October 1, 1901.
William W. Aldrich	Second Lieutenant	December 3, 1901.

COMPANY C, CEDAR RAPIDS.

Thomas A. Berkebile	Captain	November 25, 1904.
John F. Rau	First Lieutenant	June 25, 1906.
.....	Second Lieutenant	.....

COMPANY H, CLINTON.

Louis E. Schmitt	Captain	April 7, 1905.
.....	First Lieutenant	.....
Levi F. Swaney	Second Lieutenant	April 7, 1905.

COMPANY K, TOLEDO.

Fred Dragoun	Captain	October 24, 1905
Edward H. Reichmann	First Lieutenant	October 24, 1905
Michael J. Krezek	Second Lieutenant	October 24, 1905

THIRD BATTALION.

MAJOR ELZA C. JOHNSON, *Commanding.*

FIRST LIEUTENANT GEORGE W. SANDERS, *Adjutant.*

SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY I, WAUKON.

Nicholas Colsch, Jr.	Captain	Rank, February 8, 1900. Com., February 8, 1905
Albert S. Bowen	First Lieutenant	March 8, 1904.
Herman C. Johnson	Second Lieutenant	August 9, 1905.

COMPANY E, CRESCO.

Carl W. Reed	Captain	June 23, 1902.
Fred G. Brooks	First Lieutenant	June 23, 1902.
James L. Scripture	Second Lieutenant	June 23, 1902.

COMPANY M, MAQUOKETA.

George M. Johnson	Captain	June 12, 1905.
Gene J. Jensen	First Lieutenant	June 12, 1905.
Eugene W. DeFratis	Second Lieutenant	June 12, 1905.

COMPANY A, DUBUQUE.

.....	Captain	.....
.....	First Lieutenant	.....
.....	Second Lieutenant	.....

FIFTY-FOURTH INFANTRY.

HEADQUARTERS, MUSCATINE, IOWA.

Colonel.

Frank W. Bishop, Muscatine.....March 20, 1904

Lieutenant Colonel.

Elliott E. Lambert, Newton.....May 2, 1904

Majors.

Frank E. Wetherell, Des Moines.....March 16, 1903
Ralph P. Howell, Iowa City.....March 20, 1904
Fred S. Holsteen, Burlington.....June 30, 1904

Surgeon.

Major David S. Fairchild, Jr., Clinton..... { Rank, Dec. 5, 1898 / Com., April 23, 1906

Assistant Surgeons.

First Lieutenant George M. Middleton, Davenport..... { Rank, May 25, 1906 / Com., April 28, 1904
First Lieutenant Carl A. Reinemund, Muscatine.....April 28, 1906

Regimental Adjutant.

Captain Charles U. Frack, Muscatine.....March 26, 1904

Quartermaster.

Captain Harry Kern, Muscatine..... { Rank, May 18, 1903 / Com., March 29, 1904

Commissary of Subsistence.

Captain Stanley Miller, Mount Pleasant..... { Rank, April 15, 1904 / Com., Dec. 24, 1903

Chaplain.

Captain.....

Battalion Adjutants.

First Lieutenant Lorie D. Perrine, Burlington..... { Rank, July 16, 1906 / Com., Sept. 29, 1904
First Lieutenant H. Bert Speck, Oskaloosa..... { Rank, Aug. 3, 1903 / Com., June 4, 1904
First Lieutenant Ralph C. Williamson, Davenport.....April 28, 1904

Battalion Quartermaster Commissary Officers.

Second Lieutenant.....
Second Lieutenant John P. Leonardy, Davenport.....May 9, 1906
Second Lieutenant Albert E. Brown, Burlington.....May 11, 1906

Acting Inspector Small Arms Practice.

Captain Edwin E. Lucas, Co. M, Fifty-fourth Infantry, Fairfield (detailed).April 23, 1906

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

.....

Battalion Sergeants Major

Paul Baughman, Ottumwa..... { Appt. June 4, 1904 / Re-appt. April 2, 1905
Charles F. Weiss, Burlington.....Appt., Dec. 12, 1904
Charles L. Drizhal, Iowa City.....Appt. May 9, 1906

Quartermaster Sergeant.

Fred E. Norwood, Muscatine.....Appt. October 10, 1905.

Commissary Sergeant.

.....

Color Sergeants.

Wm. G. McManus, Davenport.....{ Appt. Dec. 12, 1904
Re-appt. Nov. 6, 1905

.....

Mounted Orderlies.

Sergeant Arthur L. Madden, Muscatine.....Appt. May 1, 1906
Sergeant Arthur J. Freers, Muscatine.....Appt. June 29, 1906

Orderlies not Mounted.

Corporal Wilfrid A. Wombacher, Iowa City.....Appt. May 9, 1906
Corporal Geo. E. Simmons, Ottumwa.....Appt. June 14, 1906
Corporal Alfred H. Davis, Burlington.....Appt. June 14, 1906
Corporal Roy H. Rankin, Fort Madison.....Appt. July 5, 1906

REGIMENTAL BAND, OTTUMWA.

Chief Musician.

Russell W. Harper, Ottumwa.....{ Appt. Dec. 9, 1902
Re-appt. Feb. 24, 1905
Re-appt. March 5, 1906

Principal Musician.

.....

Drum Major.

Edward Stellar, Ottumwa.....Appt. March 30, 1906

MEDICAL DEPARTMENT.

First Class Sergeant.

.....

Sergeants.

.....
.....

FIRST BATTALION.

MAJOR FRANK E. WETHERELL, *Commanding.*
FIRST LIEUTENANT H. BERT SPECK, *Adjutant.*
SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Off.*

COMPANY E, CENTERVILLE.

Name.	Rank.	Date of Rank and Com.
Claude A. Baker	Captain	December 19, 1904.
Volla W. Green	First Lieutenant	July 6, 1903.
Geo. Bever, Jr.	Second Lieutenant	June 11, 1906.

COMPANY G, OTTUMWA.

Edward J. Rosenauer	Captain	January 22, 1906.
Clarence E. Schamp	First Lieutenant	May 21, 1906.
Carl Hooyer	Second Lieutenant	May 21, 1906.

COMPANY L, NEWTON.

Frank H. Clements	Captain	March 26, 1906.
Arthur E. Woody	First Lieutenant	March 26, 1906.
Louis Perry	Second Lieutenant	May 21, 1906.

COMPANY F, OSKALOOSA.

John C. Bradbury	Captain	May 28, 1906.
Norman J. Kissick	First Lieutenant	May 28, 1906.
Arden McCoy	Second Lieutenant	May 30, 1906.

SECOND BATTALION.

MAJOR RALPH P. HOWELL, *Commanding.*
FIRST LIEUTENANT RALPH C. WILLIAMSON, *Adjutant.*
SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Of.*

COMPANY I, IOWA CITY.

Name.	Rank.	Date of Rank and Com.
George W. Ball	Captain	May 9, 1904.
Rudolph M. Anderson	First Lieutenant	October 30, 1905.
Grant N. Spinden	Second Licutenant	October 30 1905.

COMPANY K, GRINNELL.

Howard L. Triplett	Captain	October 24, 1905.
Walter J. Neely	First Lieutenant	March 5, 1906.
Edwin E. Bump	Second Lieutenant	March 5, 1906.

COMPANY C, MUSCATINE.

William S. Norton	Captain	November 20, 1905.
George Luckhardt	First Lieutenant	November 6, 1905.
Ralph Othmer	Second Lieutenant	November 6, 1905.

COMPANY B, DAVENPORT.

Oliver W. Kulp	Captain	April 18, 1906.
James D. Mason	First Lieutenant	April 13, 1903.
	Second Lieutenant	

THIRD BATTALION.

MAJOR FRED S. HOLSTEEN, *Commanding.*
FIRST LIEUTENANT LORIE D. PERRINE, *Adjutant.*
SECOND LIEUTENANT.....*Batn. Qr. M. Csy. Of.*

COMPANY M, FAIRFIELD.

Name.	Rank.	Date of Rank and Com.
Edwin E. Lucas	Captain	Rank, August 3, 1900. Com., August 3, 1905.
John F. Ready	First Lieutenant	April 11, 1904.
Charles C. Cummings	Second Lieutenant	April 25, 1904.

COMPANY D, WASHINGTON.

David W. Harvey	Captain	June 9, 1903.
John H. Steck	First Lieutenant	July 21, 1905.
Pollok J. Wallace	Second Lieutenant	January 11, 1904.

COMPANY H, BURLINGTON.

Henry A. Woellhaf	Captain	February 12, 1906.
Frank G. Woellhaf	First Lieutenant	October 31, 1904.
John A. Dewein	Second Lieutenant	May 28, 1906.

COMPANY A, FORT MADISON.

Thos. P. Hollowell, Jr	Captain	June 25, 1906.
John L. Pritchett	First Lieutenant	June 25, 1906.
George Hewitt	Second Lieutenant	June 25, 1905.

FIFTY-FIFTH INFANTRY.

HEADQUARTERS, AMES, IOWA.

Colonel.

James Rush Lincoln, Ames..... { Rank, May 1, 1890
{ Com., March 26, 1905

Lieutenant Colonel.

Ernest R. Bennett, Des Moines.....February 17, 1902

Majors.

William C. Mentzer, Knoxville..... { Rank, March 26, 1900
{ Com., March 26, 1905.

Mathew A. Tinley, Council Bluffs.....February 17, 1902

Daniel W. Turner, Corning.....April 7, 1902

Surgeon.

Major Wilbur S. Conkling, Des Moines.....May 16, 1906

Assistant Surgeons.

First Lieutenant Park A. Findley, Des Moines.....May 16, 1906

First Lieutenant Wm. E. Harriman, Ames.....May 16, 1906

Regimental Adjutant.

Captain Emory C. Worthington, Des Moines..... { Rank May 5, 1898
{ Com., April 25, 1905

Quartermaster.

Captain Herbert C. Lane, Red Oak..... { Rank, May 14, 1900
{ Com., May 14, 1905

Commissary of Subsistence.

Captain Guy S. Brewer, Des Moines.....March 27, 1905

Chaplain.

Captain Albert A. Walburn, Osceola..... { Rank April 25, 1900
{ Com., April 25, 1905

Battalion Adjutants.

First Lieutenant George L. Garton, Des Moines..... { Rank, May 15, 1900
{ Com., May 22, 1905

First Lieutenant Sam C. Smith, Winterset.....July 30, 1901

First Lieutenant Paul I. Van Order, Council Bluffs.....July 14, 1904

Battalion Quartermaster Commissary Officers.

Second Lieutenant Lloyd D. Ross, Red Oak..... { Rank, April 8, 1901
{ Com., May 16, 1906

Second Lieutenant Richard D. Rutherford, Council Bluffs..... { Rank, Sept. 22, 1903
{ Com., June 19, 1906

Second Lieutenant Frank P. Christy, Des Moines.....June 19, 1906

Acting Inspector Small Arms Practice.

Second Lieutenant Lloyd D. Ross, Batn. Qr. M. Csy. Off. (detailed).....

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

Herbert E. Hadley, Nevada.....Appt. July 20, 1905

Battalion Sergeants Major

.....

.....

.....

Quartermaster Sergeant.

.....

Commissary Sergeant.

.....

Color Sergeants.

A. L. Queal, Ames.....Appt. March 27, 1905

.....

Mounted Orderlies.

Sergeant .....

Sergeant .....

Orderlies not Mounted.

Corporal.....

Corporal.....

Corporal.....

Corporal.....

REGIMENTAL BAND, CENTERVILLE.

Chief Musician.

George W. Landers, Centerville..... { Appt. July 23, 1892; Re-appt. July 23, 1895; Re-appt. June 30, 1900; Re-appt. July 22, 1903

Principal Musician.

.....

Drum Major.

LeRoy Caster, Centerville..... { Appt. October 9, 1903; Re-appt. July 17, 1905

MEDICAL DEPARTMENT.

First Class Sergeant.

.....

Sergeants.

.....

.....

FIRST BATTALION.

MAJOR WILLIAM C. MENTZER, *Commanding.*
FIRST LIEUTENANT SAM C. SMITH, *Adjutant.*
SECOND LIEUTENANT RICHARD D. RUTHERFORD, *Batn. Qr. M. Csy. Off.*

COMPANY E, SHENANDOAH.

Name	Rank.	Date of Rank and Com.
George H. Castle	Captain	Rank, June 12, 1900. Com., June 26, 1905.
George M. Castle	First Lieutenant	June 26, 1906.
Harry E. Schriver	Second Lieutenant	June 26, 1905.

COMPANY G, WINTERSET.

Charles W. Aikins	Captain	September 18, 1905.
Fred D. Hudson	First Lieutenant	September 18, 1905.
Phil R. Wilkinson	Second Lieutenant	September 18, 1905.

COMPANY C, AMES.

Herman Knapp	Captain	November 22, 1905.
Francis A. Underwood	First Lieutenant	March 5, 1906.
Ira J. Scott	Second Lieutenant	March 5, 1906.

COMPANY L, COUNCIL BLUFFS.

Samuel A. Greene	Captain	June 27, 1906.
Alfred M. Peterson	First Lieutenant	June 27, 1906.
.....	Second Lieutenant	.....

SECOND BATTALION.

MAJOR MATHEW A. TINLEY, *Commanding.*
FIRST LIEUTENANT PAUL I. VAN ORDER, *Adjutant.*
SECOND LIEUTENANT LLOYD D. ROSS, *Batn. Qr. M. Csy. Off.*

COMPANY B, VILLISCA.

Name.	Rank.	Date of Rank and Com.
John T. Poston	Captain	Rank, January 14, 1901. Com., February 12, 1906.
Ben Baker	First Lieutenant	April 11, 1903.
Geo. E. Whan	Second Lieutenant	July 20, 1905.

COMPANY K, CORNING.

Claude M. Stanley	Captain	May 27, 1903.
Jay A. Conaway	First Lieutenant	February 5, 1906.
Arthur E. Hull	Second Lieutenant	February 5, 1906.

COMPANY M, RED OAK.

Ivan E. Ellwood	Captain	April 17, 1905.
Earle C. Hessler	First Lieutenant	April 17, 1905.
G. Ray Logan	Second Lieutenant	April 17, 1905.

COMPANY D, KNOXVILLE.

Paul E. Bellamy	Captain	June 11, 1906.
Roy E. Brady	First Lieutenant	June 11, 1906.
Louis R. Elliott	Second Lieutenant	June 11, 1906.

THIRD BATTALION.

MAJOR DANIEL W. TURNER, *Commanding.*
FIRST LIEUTENANT GEORGE L. GARTON, *Adjutant.*
SECOND LIEUTENANT FRANK P. CHRISTY, *Batn. Qr. M. Csy. Off.*

COMPANY I, CRESTON.

Name.	Rank.	Date of Rank and Com.
Wm. Bell	Captain	May 25, 1905.
Wm. F. Ohlschlager	First Lieutenant	May 25, 1905.
Everett F. Heaton	Second Lieutenant	May 25, 1905.

COMPANY F, DES MOINES.

Amos W. Brandt	Captain	July 17, 1905.
Charles Tillotson, Jr	First Lieutenant	November 4, 1905.
Edward O. Fleur	Second Lieutenant	March 24, 1905.

COMPANY H, ATLANTIC.

Albert M. Petite	Captain	May 21, 1906.
Bert E. Kennedy	First Lieutenant	July 17, 1905.
John F. O'Connell	Second Lieutenant	July 17, 1905

COMPANY A, DES MOINES.

Frederick S. Hird	Captain	June 18, 1906.
Roscoe O. Blakely	First Lieutenant	June 18, 1906.
Cecil C. Koons	Second Lieutenant	June 18, 1906.

FIFTY-SIXTH INFANTRY.

HEADQUARTERS, SIOUX CITY, IOWA.

Colonel.

William B. Humphrey, Sioux City..... { Rank, April 30, 1897
Com., April 20, 1904

Lieutenant Colonel.

Thomas F. Cooke, Des Moines.....July 11, 1904

Majors.

Geo. M. Parker, Sac City.....April 20, 1904
William T. Chantland, Fort Dodge.....May 8, 1904
Timothy J. Mahoney, Boone.....May 24, 1905

Surgeon.

Major Donald Macrae, Jr., Council Bluffs..... { Rank, July 22, 1903
Com., May 5, 1906

Assistant Surgeons.

.....
.....

Regimental Adjutant.

Captain W. Cornish Beck, Sioux City.....July 14, 1904
Captain Arthur L. Rule, Mason City,.....May 28, 1903

Quartermaster.

.....

Commissary of Subsistence.

Edwin H. Brown, Sioux City..... { Rank, April 15, 1904
Com., June 21, 1904

Chaplain.

Captain Ebenezer S. Johnson, Rock Rapids..... { Rank, May 18, 1898
Com., June 21, 1904

Battalion Adjutants.

First Lieutenant Edmund A. Ringland, Boone..... { Rank, June 21, 1899
Com., June 21, 1904

First Lieutenant Miles W. Newby, Onawa..... { Rank, June 6, 1903
Com., Nov. 10, 1903

First Lieutenant Charles Freeman Starr, Mason City.....March 24, 1905

Battalion Quartermaster Commissary Officers.

Second Lieutenant Ralph J. Laird, Algona.....May 24, 1906
Second Lieutenant Harold J. Smith, Williams.....June 4, 1906
Second Lieutenant William H. Dessel, Ida Grove.....June 25, 1906

Acting Inspector Small Arms Practice.

Captain Wiley S. Rankin, Co. A, Fifty-sixth Inf., Mason City (detailed)..June 23, 1906

NON-COMMISSIONED STAFF.

Regimental Sergeant Major.

Harry D. Hamilton, Sioux City.....Appt. June 29, 1905

Battalion Sergeants Major

Taylor J. Harris, Perry..... { Appt., June 30, 1899
Re-appt., Mch. 18, 1902
Re-appt., Mch 18, 1905

Wm. J. Peters, Sheldon..... { Appt., July 7, 1904
Re-appt., July 3, 1905

Quartermaster Sergeant.

A. F. Dailey, Algona..... { Appt. June 11, 1903
Re-appt. June 11, 1906

Commissary Sergeant.

.....

Color Sergeants.

Silas Denning, Boonesboro..... { Appt.. June 30, 1899 / Re-appt. Mch 31, 1902 / Re-appt Mch 31, 1905 }

.....

Mounted Orderlies.

Sergeant.....
Sergeant.....

Orderlies not Mounted.

Corporal.....
Corporal.....
Corporal.....
Corporal.....

REGIMENTAL BAND, FORT DODGE.

Chief Musician.

Carl Quist, Fort Dodge..... { Appt. Feb. 25, 1905 / Re-appt. June 20, 1900 }

Principal Musician.

John F. Magennis, Fort Dodge.....Appt. June 6, 1905

Drum Major.

.....

MEDICAL DEPARTMENT.

First Class Sergeant.

.....

Sergeants.

.....
.....

FIRST BATTALION.

MAJOR GEORGE M. PARKER, *Commanding.*

FIRST LIEUTENANT EDMUND A. RINGLAND, *Adjutant.*

SECOND LIEUTENANT RALPH J. LAIRD, *Batn. Qr. M. Csy. Off.*

COMPANY F, ALGONA.

Name.	Rank.	Date of Rank and Com.
W. E. H. Morse	Captain	Rank, March 15, 1899 / Com. February 20, 1905
Charles F. Osier	First Lieutenant	September 12, 1904.
Charles E. Chubb	Second Lieutenant	November 28, 1905.

COMPANY C, WEBSTER CITY.

Norman P. Hyatt	Captain	Rank, June 1, 1899. / Com., June 2, 1904.
Geo. M. Teed	First Lieutenant	March 30, 1903.
Frank J. Lund	Second Lieutenant	January 4, 1904.

COMPANY A, MASON CITY.

Wiley S. Rankin	Captain	January 26, 1903.
Conrad F. Helbig	First Lieutenant	February 13, 1905.
John A. Stewart	Second Lieutenant	June 15, 1903.

COMPANY I, BOONE.

Harley B. Wilson	Captain	June 12, 1905.
George L. Lawson	First Lieutenant	February 21, 1906.
Oneida P. Shurtz	Second Lieutenant	March 15, 1906.

SECOND BATTALION.

MAJOR WILLIAM T. CHANTLAND, *Commanding.*

FIRST LIEUTENANT MILES W. NEWBY, *Adjutant.*

SECOND LIEUTENANT HAROLD J. SMITH, *Batn. Qr. M. Csy. Off.*

COMPANY E, SHELDON.

Name.	Rank.	Date of Rank and Com.
Jerome B. Frisbee	Captain	June 16, 1902.
Winfred H. Bailey	First Lieutenant	May 7, 1903.
Geo. M. Walker	Second Lieutenant	April 11, 1904.

COMPANY K, EMMETSBURG.

James E. Williams	Captain	March 9, 1903.
Frank D. Grout	First Lieutenant	March 9, 1903.
Thomas F. Rutledge	Second Lieutenant	Rank, December 24, 1900. Com., December 26, 1905.

COMPANY H, SIOUX CITY.

Willard M. Flynn	Captain	September 12, 1904.
Frederick W. Hood	First Lieutenant	July 11, 1904.
Thomas E. Harrington	Second Lieutenant	August 8, 1904.

COMPANY D, ROCK RAPIDS.

Clarence J. Miller	Captain	October 23, 1905.
.....	First Lieutenant	.....
Jesse S. Kellihan	Second Lieutenant	June 2, 1904.

THIRD BATTALION.

MAJOR TIMOTHY J. MAHONEY, *Commanding.*

FIRST LIEUTENANT CHARLES FREEMAN STARR, *Adjutant.*

SECOND LIEUTENANT WILLIAM H. DESSEL, *Batn. Qr. M. Csy. Off.*

COMPANY L, SIOUX CITY.

Name.	Rank.	Date of Rank and Com.
Harry H. Edwards	Captain	August 9, 1905.
Eric G. Knos	First Lieutenant	Sepember 25, 1905.
Frederick J. Taylor	Second Lieutenant	November 8, 1905.

COMPANY M, SAC CITY.

Harry S. Parker	Captain	September 22, 1905.
Hiram J. Rimmer	First Lieutenant	January 10, 1906.
.....	Second Lieutenant	.....

COMPANY B, IDA GROVE.

Albert C. Johnston	Captain	February 14, 1906.
Fred G. Stough	First Lieutenant	March 15, 1906.
Emmett Murphy	Second Lieutenant	June 14, 1906.

COMPANY G, FORT DODGE.

Harlow M. Pratt	Captain	March 22, 1906.
Stafford M. Carpenter	First Lieutenant	January 10, 1906.
Wm. P. Rohrbach	Second Lieutenant	February 6, 1906.

RELATIVE RANK OF OFFICERS.

JUNE 18, 1906.

GENERAL OFFICERS.

Number	Name	Office	Date of Rank.
1	Brig. Gen. W. H. Thrift	Adjutant General	February 1, 1905

COLONELS.

1	Col. James Rush Lincoln	Fifty-fifth Infantry	May 1, 1890
2	Col. C. G. Saunders	Judge Advocate General	February 1, 1896
3	Col. Wm. B. Humphrey	Fifty-sixth Infantry	April 30, 1897
4	Col. Wm. G. Dows	Fifty-third Infantry	April 4, 1898
5	Col. John C. Loper	Quartermaster General	February 1, 1902
6	Col. Chas. E. Mitchell	Aid-de-Camp	February 1, 1902
7	Col. Chas. S. Crail	Chief Signal Officer	February 1, 1902
8	Col. Wilton McCarthy	Surgeon General	February 1, 1902
9	Col. Isaac B. Santee	Aid-de-Camp	February 1, 1902
10	Col. Truman A. Potter	Aid-de-Camp	February 1, 1902
11	Col. A. A. Penquite	Aid-de-Camp	February 1, 1902
12	Col Walter M. Davis	Aid-de-Camp	February 1, 1902
13	Col. C. W. Bopp	Aid-de-Camp	February 1, 1902
14	Col. Herbert M. Bigelow	Aid-de-Camp	February 1, 1902
15	Col. Chas. J. Wilson	Chief of Engineers	May 1, 1903
16	Col. Frank W. Bishop	Fifty-fourth Infantry	March 20, 1904
17	Col. Wm. H. Evans	General Insp., S. A. P.	October 12, 1905
18	Col. Guy E. Logan	Asst. Adjutant General	April 12, 1906

LIEUTENANT-COLONELS.

1	Lieut. Col. Ernest R. Bennett	Fifty-fifth Infantry	February 17, 1902
2	Lieut. Col. Elliott E. Lambert	Fifty-fourth Infantry	May 2, 1904
3	Lieut. Col. Thos. F. Cooke	Fifty-sixth Infantry	July 11, 1904
4	Lieut. Col. Hubert A. Allen	Fifty-third Infantry	May 8, 1905

MAJORS.

1	Major Frank R. Fisher	Fifty-third Infantry	May 24, 1898
2	Major David S. Fairchild, Jr.	Surgeon 54th Infantry	December 5, 1898
3	Major Louis J. Rowell	Fifty-third Infantry	March 26, 1900
4	Major Wm. C. Mentzer	Fifty-fifth Infantry	March 26, 1900
5	Major Mathew A. Tinley	Fifty-fifth Infantry	February 17, 1902
6	Major Daniel W. Turner	Fifty-fifth Infantry	April 7, 1902
7	Major Frank E. Wetherell	Fifty-fourth Infantry	March 16, 1903
8	Major Donald Macrae, Jr.	Surgeon 56th Infantry	July 22, 1903
9	Major Ralph P. Howell	Fifty-fourth Infantry	March 20, 1904
10	Major George M. Parker	Fifty-sixth Infantry	April 20, 1904
11	Major Wm. T. Chantland	Fifty-sixth Infantry	May 8, 1904
12	Major Fred S. Holsteen	Fifty-fourth Infantry	June 30, 1904
13	Major Timothy J. Mahoney	Fifty-sixth Infantry	May 24, 1905
14	Major Elza C. Johnson	Fifty-third Infantry	June 5, 1905
15	Major Edward L. Martindale	Surgeon 53d Infantry	May 7, 1906
16	Major Wilbur S. Conkling	Surgeon 55th Infantry	May 16, 1906

CAPTAINS.

Number	Name	Date of Rank	Company	Regiment
1	Emory C. Worthington	May 5, 1893	Regimental Adjutant	55
2	Geo. A. Evans	January 13, 1895	Regimental Quartermaster	53
3	Ebenezer S. Johnson	May 18, 1898	Chaplain	56
4	Oscar H. L. Mason	May 24, 1898	Chaplain	53
5	Charles W. Cotton	May 25, 1898	B	53
6	Albert M. Jaeggi	May 31, 1898	Regimental Adjutant	53
7	W. E. H. Morse	March 15, 1899	F	56
8	Norman P. Hyatt	June 1, 1899	C	56
9	James E. Whipple	September 21, 1899	G	53
10	Nicholas Colsch, Jr	February 8, 1900	I	53
11	A. A. Walburn	April 25, 1900	Chaplain	55
12	John E. Bartley	May 2, 1900	F	53
13	Herbert C. Lane	May 14, 1900	Regimental Quartermaster	55
14	George H. Castle	June 12, 1900	E	55
15	Edwin E. Lucas	August 3, 1900	M	54
16	John T. Poston	January 14, 1901	B	55
17	Claude M. Stanley	May 27, 1902	K	55
18	David W. Harvey	June 9, 1902	D	54
19	Jerome B. Frisbee	June 16, 1902	E	56
20	Carl W. Reed	June 23, 1902	E	53
21	Wiley S. Rankin	January 26, 1903	A	56
22	James E. Williams	March 9, 1903	K	56
23	Harry Kern	May 18, 1903	Regimental Quartermaster	54
24	Arthur L. Rule	May 28, 1903	Regimental Quartermaster	56
25	Charles U. Frack	March 26, 1904	Regimental Adjutant	54
26	Edwin H. Brown	April 15, 1904	Commissary	56
27	Stanley Miller	April 15, 1904	Commissary	54
28	George W. Ball	May 9, 1904	I	54
29	W. Cornish Beck	July 14, 1904	Regimental Adjutant	56
30	Willard M. Flynn	September 12, 1904	H	56
31	Thos. A. Berkebile	November 25, 1904	C	53
32	Claude A. Baker	December 19, 1904	E	54
33	Guy S. Brewer	March 27, 1905	Regimental Commissary	55
34	Louis E. Schmitt	April 7, 1905	H	53
35	Ivan E. Elwood	April 17, 1905	M	55
36	Harry G. Utley	April 25, 1905	D	53
37	Wm. Bell	May 25, 1905	I	55
38	George M. Johnson	June 12, 1905	M	53
39	Harley B. Wilson	June 12, 1905	I	56
40	Amos W. Brandt	July 17, 1905	F	55
41	Harry H. Edwards	August 9, 1905	L	56
42	Charles W. Aikins	September 18, 1905	G	55
43	Harry S. Parker	September 22, 1905	M	56
44	Clarence J. Miller	October 23, 1905	D	56
45	Fred Dragoun	October 24, 1905	K	53
46	H. L. Triplett	October 24, 1905	K	54
47	Wm. S. Norton	November 20, 1905	C	54
48	Herman Knapp	November 22, 1905	C	55
49	Edward J. Rosenauer	January 22, 1906	G	54
50	Henry A. Woellhaf	February 12, 1906	H	54
51	Albert C. Johnston	February 14, 1906	B	56
52	Harlow M. Pratt	March 22, 1906	G	56
53	Frank H. Clements	March 26, 1906	L	54
54	Oliver W. Kulp	April 18, 1906	B	54
55	Albert M. Petite	May 21, 1906	H	55
56	John C. Bradbury	May 23, 1906	F	54
57	Paul E. Bellamy	June 11, 1906	D	55
58	Frederick S. Hird	June 18, 1906	A	55

FIRST LIEUTENANTS.

Number	Name	Date of Rank	Company	Regiment
1	Edmund A. Ringland	June 21, 1899	Battalion Adjutant	56
2	George L. Garton	May 15, 1900	Battalion Adjutant	55
3	Miles W. Newby	June 6, 1900	Battalion Adjutant	56
4	Lorie D. Perrine	July 16, 1900	Battalion Adjutant	54
5	Sam C. Smith	July 30, 1901	Battalion Adjutant	55
6	Andrew M. McCormick	October 1, 1901	F	53
7	Frank K. Hahn	June 15, 1902	Battalion Adjutant	53
8	Fred G. Brooks	June 23, 1902	E	53
9	Carl E. Frudden	July 22, 1902	Battalion Adjutant	53
10	George W. Sanders	January 5, 1903	Battalion Adjutant	53
11	Frank D. Grout	March 9, 1903	K	56
12	George M. Teed	March 30, 1903	C	56
13	Ben Baker	April 11, 1903	B	55
14	James D. Mason	April 13, 1903	B	54
15	Winfred H. Baily	May 7, 1903	E	56
16	Volla W. Green	July 6, 1903	E	54
17	Roy A. Cook	July 24, 1903	L	53
18	H. Bert Speck	August 3, 1903	Battalion Adjutant	54
19	Clyde H. DeAcres	December 14, 1903	G	53
20	Albert S. Bowen	March 8, 1904	I	53
21	John F. Ready	April 11, 1904	M	54
22	Ralph C. Williamson	April 28, 1904	Battalion Adjutant	54
23	George M. Middleton	May 25, 1904	Assistant Surgeon	54
24	Grant Vickers	June 2, 1904	D	56
25	Frederick W. Hood	July 11, 1904	H	56
26	Paul I. Van Order	July 14, 1904	Battalion Adjutant	55
27	Charles F. Osier	September 12, 1904	F	56
28	Samuel A. Greene	October 28, 1904	L	55
29	Frank G. Woellhaf	October 31, 1904	H	54
30	John H. Hildebrand	December 30, 1904	B	53
31	Conrad F. Helbig	February 13, 1905	A	56
32	Charles Freeman Starr	March 24, 1905	Battalion Adjutant	56
33	Earle C. Hessler	April 17, 1905	M	55
34	Jesse O. Young	April 25, 1905	D	53
35	William F. Ohlschlager	May 25, 1905	I	55
36	Gene J. Jensen	June 12, 1905	M	53
37	George M. Castle	June 26, 1905	E	55
38	Burt E. Kennedy	July 17, 1905	H	55
39	John H. Steck	July 21, 1905	D	54
40	Thomas P. Hollowell, Jr.	August 28, 1905	A	54
41	Fred D. Hudson	September 18, 1905	G	55
42	Eric G. Knos	September 25, 1905	L	56
43	Edward H. Reichmann	October 24, 1905	K	53
44	Rudolph M. Anderson	October 30, 1905	I	54
45	Charles Tillotson, Jr.	November 4, 1905	F	55
46	George Luckhardt	November 6, 1905	C	54
47	Hiram J. Rimmer	January 10, 1906	M	56
48	Stafford M. Carpenter	January 10, 1906	G	56
49	Jay A. Conaway	February 5, 1906	K	55
50	George L. Lawson	February 21, 1906	I	56
51	Walter J. Neely	March 5, 1906	K	54
52	Francis A. Underwood	March 5, 1906	C	55
53	Fred G. Stough	March 15, 1906	B	56
54	Arthur E. Woody	March 26, 1906	L	54
55	Carl A. Reinemund	April 28, 1906	Assistant Surgeon	54
56	Park A. Findley	May 16, 1906	Assistant Surgeon	55
57	Wm. E. Harriman	May 16, 1906	Assistant Surgeon	55
58	Clarence E. Schamp	May 21, 1906	G	54
59	Norman J. Kissick	May 28, 1906	F	54
60	Roy E. Brady	June 11, 1906	D	55
61	Roscoe O. Blakely	June 18, 1906	A	55

SECOND LIEUTENANTS.

Number	Name	Date of Rank	Company	Regiment
1	Thomas F. Rutledge	December 24, 1900	K	56
2	Lloyd D. Ross	April 8, 1901	Battalion Q.M. Csy Officer	55
3	William W. Aldrich	December 3, 1901	F	53
4	E. M. Sheehan	June 16, 1902	L	53
5	James L. Scripture	June 23, 1902	E	53
6	J. A. Stewart	June 15, 1903	A	56
7	John F. Rau	September 10, 1903	C	53
8	Holland M. Scott	December 14, 1903	G	53
9	Frank J. Lund	January 4, 1904	C	56
10	Pollok J. Wallace	January 11, 1904	D	54
11	Geo. M. Walker	April 11, 1904	E	56
12	Charles C. Cummings	April 25, 1904	M	54
13	Jesse S. Kellihan	June 2, 1904	D	56
14	Thomas E. Harrington	August 8, 1904	H	56
15	William Richmond	October 28, 1904	L	55
16	Fred L. Fisher	December 30, 1904	B	53
17	Edward O'Fleur	March 24, 1905	F	55
18	Levi F. Swaney	April 7, 1905	H	53
19	R. Guy Logan	April 17, 1905	M	55
20	Jesse G. Lewis	April 25, 1905	D	53
21	Everett F. Heaton	May 25, 1905	I	55
22	Eugene W. DeFratis	June 12, 1905	M	53
23	Harry E. Schriver	June 26, 1905	E	55
24	John F. O'Connell	July 17, 1905	H	55
25	George E. Whan	July 20, 1905	B	55
26	Herman C. Johnson	August 9, 1905	I	53
27	John L. Prichett	August 28, 1905	A	54
28	Phil R. Wilkinson	September 18, 1905	G	55
29	Michael J. Kresek	October 24, 1905	K	53
30	Grant N. Spinden	October 30, 1905	I	54
31	Ralph Othmer	November 6, 1905	C	54
32	Frederick J. Taylor	November 8, 1905	L	56
33	Charles E. Chubb	November 28, 1905	F	56
34	Roscoe O. Blakely	December 27, 1905	A	55
35	Arthur E. Hull	February 5, 1906	K	55
36	Wm. P. Rohrbach	February 6, 1906	G	56
37	Edwin E. Bump	March 5, 1906	K	54
38	Ira J. Scott	March 5, 1906	C	55
39	Oneida P. Shurtz	March 15, 1906	I	56
40	D. F. Evers	April 18, 1906	B	54
41	Thos. C. Dalzell	April 29, 1906	Battalion Q.M. Csy. Officer	54
42	Edwin S. Geist	May 7, 1906	Battalion Q.M. Csy. Officer	53
43	Lucian B. Whipple	May 7, 1906	Battalion Q.M. Csy. Officer	53
44	John P. Leonardy	May 9, 1906	Battalion Q.M. Csy. Officer	54
45	Albert E. Brown	May 11, 1906	Battalion Q.M. Csy. Officer	54
46	Roy A. Carnegie	May 21, 1906	Battalion Q.M. Csy. Officer	53
47	Carl Hooyer	May 21, 1906	G	54
48	Louis Perry	May 21, 1906	L	54
49	Ralph J. Laird	May 24, 1906	Battalion Q.M. Csy. Officer	56
50	John A. Dewein	May 28, 1906	H	54
51	Arden McCoy	May 30, 1906	F	54
52	Harold J. Smith	June 4, 1906	Battalion Q.M. Csy. Officer	56
53	Geo. Bever, Jr.	June 11, 1906	E	54
54	Louis R. Elliott	June 11, 1906	D	56
55	Emmett Murphy	June 14, 1906	B	56
56	Cecil C. Koons	June 18, 1906	A	55

GENERAL ORDERS, NUMBER 15.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, June 19, 1906.

I. Paragraph IV of General Orders No. 8, A. G. O., c. s., is revoked and the following published in lieu thereof:

The 53d Infantry, Colonel W. G. Dows, commanding, will assemble by rail at Dubuque, Iowa, on July 7th and march to Maquoketa, Iowa, where they will arrive July 12th and establish camp.

The above change was made necessary on account of the railroad company not being able to furnish coaches for the return of the regiment to their home stations on July 2d, owing to the demand for cars for Fourth of July excursions.

II. The 56th Infantry is relieved from field service under General Orders No. 8, c. s., A. G. O., and will participate in the encampment of the troops of the Regular Army at Fort Riley, Kan., from September 1st to September 9th inclusive, 1906.

III. The aggregate strength of companies will not exceed three Officers, one Artificer, two Musicians, two Cooks and forty-five armed men. Should any company have a greater number of enlisted men desiring to attend, they may, at the discretion of the Regimental Commander, be temporarily transferred to fill vacancies in companies not having the required maximum. No detail from other organizations to fill vacancies in the enlisted strength will be permitted, but vacancies of commissioned officers may be filled by detail of officers from other organizations on the request of the Regimental Commander.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 16.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, August 2, 1906.

I. Permission is hereby granted the organized Militia of any of the States or Territories of the United States, to pass through the State of Iowa, armed, en route to the Camps of Instruction with the United States Army, or en route to the National Rifle Association Matches at Sea Girt, New Jersey.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 17.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, August 3, 1906.

I. Upon the recommendation of Colonel W. H. Evans, General Inspector of Small Arms Practice, the following named officers of the Iowa National Guard are hereby detailed for duty as Camp Staff for the Competition in Rifle Practice at the Fort Des Moines Military Rifle Range, from August 21st to 24th inclusive, together with such details from the enlisted men of the Guard as are required to assist the Staff.

EXECUTIVE RANGE OFFICER.

Lieutenant Colonel Thomas F. Cooke, 56th Infantry.

RANGE OFFICERS.

Captain E. E. Lucas, Inspector Small Arms Practice, 54th Infantry.
Captain W. S. Rankin, Inspector Small Arms Practice, 56th Infantry.
First Lieutenant Edwin S. Geist, Inspector Small Arms Practice, 53d Infantry.
Second Lieutenant Lloyd D. Ross, Inspector Small Arms Practice, 55th Infantry.

STATISTICAL OFFICER.

Captain Henry A. Woellhaf, Co. "H," 54th Infantry.

CAMP ADJUTANT.

Captain Thomas A. Berkebile, Co. "C," 53d Infantry.

CAMP SURGEON.

First Lieutenant Park A. Findley, Assistant Surgeon, 55th Infantry.

CAMP ORDNANCE OFFICER.

Captain Frederick S. Hird, Co. "A," 55th Infantry.

CAMP QUARTERMASTER AND COMMISSARY OFFICER.

Captain Guy S. Brewer, Commissary 55th Infantry.

OFFICERS IN CHARGE OF PIT DETAILS.

Captain N. P. Hyatt, Co. "C," 56th Infantry.
Captain W. S. Norton, Co. "C," 54th Infantry.

ADJUTANT'S CLERK.

Sergeant James A. Benfer, Co. "C," 53d Infantry.

CAMP ORDNANCE SERGEANT.

Sergeant W. Edward Evans, Co. "M," 55th Infantry.

CAMP QUARTERMASTER AND COMMISSARY SERGEANTS.

To be designated by Camp Quartermaster and Commissary Officer.

FIRST CLASS SERGEANT HOSPITAL CORPS.

To be designated by Camp Surgeon.

FOUR STATISTICAL CLERKS.

To be designated by Statistical Officer.

CAMP BUGLERS.

Musician Arthur E. Krause, Co. "A," 53d Infantry.
Musician Thomas E. Kirkpatrick, Co. "I," 55th Infantry.

II. Officers composing Camp Staff and details as provided for by this order, will report to Colonel W. H. Evans, Camp Commander, not later than 6 a. m., August 21st.

III. Captain Guy S. Brewer, Camp Quartermaster and Commissary, is assigned to duty August 20th, on which date he is to establish camp, using pit details from Company "B," 56th Infantry, and Companies "A" and "F," 55th Infantry, who will report for duty at Rifle Range Camp not later than 6 a. m., August 20th.

All other pit details will report to Captain N. P. Hyatt on their arrival at Range Camp, not later than 6 a. m., August 21st, in service uniform and without arms. They will be held for duty subject to the orders of the Camp Commander, and will receive the pay of their grade with transportation, subsistence and quarters.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 18.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, August 14, 1906.

I. The Fifty-sixth Infantry, Iowa National Guard, Colonel W. B. Humphrey, commanding, will participate in Camp of Instruction at Fort Riley, Kan., leaving their home stations September 1st, and returning September 9, 1906. Departure of trains and route will be given in future orders.

MEALS EN ROUTE.

Cooked meals will be provided by the Commanding Officers in charge at a cost not to exceed 75 cents per enlisted man per day en route to Fort Riley, which should include breakfast for the morning of September 2d. Special instructions as to procuring cooked meals will be furnished from this office. Travel rations will be issued for use of troops on return to their home stations.

SLEEPING CARS.

Officers will be furnished with standard sleepers; enlisted men with tourist sleepers, from Council Bluffs to Fort Riley, and return to Council Bluffs.

BAGGAGE AND TENTAGE.

Baggage must be reduced to the minimum. Enlisted men will be required to carry the pack of a soldier in the field, which includes everything necessary to be taken, except field range and one small box for cooking utensils. Box and contents not to exceed 100 pounds. The taking of all other baggage is strictly prohibited, except overcoats as hereinafter provided. The baggage and tentage of all officers will be restricted to the following:

Lieutenants, 150 pounds.
Captains, 200 pounds.
Field Officers, 400 pounds.
One tent for each two officers below the grade of Captain.
One tent for Captain.
One tent for field officer.

OFFICERS' MOUNTS.

Officers drawing mounted pay will be required to mount and will be furnished their mounts at Fort Riley, Kan., by the Acting Regimental Quartermaster, Captain H. C. Lane. Transportation will not be furnished officers for their mounts from their home stations. Officers requiring mounts will notify Captain H. C. Lane at Red Oak, Iowa, by letter not later than August 25th, who will procure their mounts and cause same to be shipped to Fort Riley on train with troops if possible. Only mounts ordered in this way will be hired by this officer and the responsibility of securing mounts will rest with the officer ordering same.

ASSIGNMENT OF EXTRA MEN.

Regimental Commander will assign the extra men of any company having over 50 enlisted men to fill vacancies in smaller companies. The transferred men to be uniformed, armed and equipped by the Company Commander to whom they have been assigned. State transportation will be furnished for their use in joining the company where assigned, they reporting not later than August 31st. Requisition for their transportation must be in the hands of the Adjutant General on or before August 27th.

UNIFORMS.

Service uniform will be worn by officers and men, and no part of the blue uniform will be taken, except overcoats and blue flannel shirts. Companies not having blue shirts will be furnished them at camp. Overcoats to be boxed and taken as baggage. Each man should provide himself with two pairs of easy fitting, heavy soled, walking shoes with sufficient number of woolen socks for change each day.

OFFICERS' MESS.

Field and Staff Officers will form headquarters mess. Line officers may arrange for messing together or with their men.

WHEN PAID.

Troops will be paid before leaving for their home stations. Muster and pay rolls as furnished will be completed and ready for inspection by Colonel Guy E. Logan, Assistant Adjutant General, on the arrival of the regiment at Fort Riley.

Colonel Guy E. Logan, Assistant Adjutant General, is designated as the officer who will issue all requests for transportation and bills of lading for all organizations and will certify to the actual number of persons transported regardless of the number for which the request is drawn. This officer will issue for the use of the Regiment in field equipment, all property furnished by the State, and will accompany the regiment, performing such other duties as may be required of him.

FIELD EQUIPMENT.

Tentage and Field equipment will be turned over to Regimental Quartermaster at Fort Riley. Bed sacks will be issued for use of enlisted men. Officers will provide themselves with cots.

AMMUNITION.

Twenty-five thousand rounds of blank ammunition will be issued by the State, and 1,000 rounds of multi-ball cartridges, and no other cartridges will be taken. Company Commanders will personally inspect their companies causing their men to turn over all fixed ammunition in their possession before leaving their home stations, and will be held strictly responsible for any violation of this order.

On recommendation of the Commanding Officer 56th Infantry, Captain H. C. Lane, Quartermaster 55th Infantry, is detailed as Quartermaster and assigned to duty with the regiment, from September 1st to September 9th inclusive.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 19.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, August 27, 1906.

I. Upon the recommendation of Lieutenant Colonel Thomas F. Cooke, commanding, the following officers are detailed for duty with the 56th Infantry from September 1st to 9th inclusive.

Captain Thomas A. Berkebile, 53d Infantry, to the command of Co. "F," 56th Infantry.

First Lieutenant Gene J. Jensen, 53d Infantry, with Co. "D," 56th Infantry.

First Lieutenant R. M. Anderson, 54th Infantry, with Co. "F," 56th Infantry.

First Lieutenant R. E. Brady, 55th Infantry, with Co. "L," 56th Infantry.

First Lieutenant J. F. Ready, 54th Infantry, to be assigned by regimental commander.

These officers will report for duty at such time and place as the commanding officer of the regiment may designate, and they will be allowed transportation and subsistence. Per diem will be for nine days only.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 20.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, August 30, 1906.

I. Upon the recommendation of the officers of the Small Arms Department, the following named will compose the State Rifle Team to represent the Iowa National Guard in the National Competition at Sea Girt, New Jersey, beginning September 4, 1906.

Team Captain.—Colonel W. H. Evans, General Inspector Small Arms Practice.

Team Coach.—General W. H. Thrift, Adjutant General.

Team Spotter.—Captain E. E. Lucas, Inspector Small Arms Practice, 54th Infantry.

TEAM.

First Lieutenant Albert S. Bowen, Co. "I," 53d Infantry.
Private Romeo J. Hildeman, Co. "A," 56th Infantry.
Sergeant James L. Carlson, Co. "I," 53d Infantry.
Captain Frederick S. Hird, Co. "A," 55th Infantry.
Sergeant Elmer E. Hildebrand, Co. "H," 56th Infantry.
Private John L. Hennessy, Co. "I," 53d Infantry.
Sergeant August R. Ruehle, Co. "K," 56th Infantry.
Lieutenant Edwin S. Geist, Inspector Small Arms Practice, 53d Infantry.
Sergeant Clarence N. Ross, Co. "K," 55th Infantry.
Private Vernon Finkle, Co. "F," 56th Infantry.
Sergeant Clyde L. Ellsworth, Co. "I," 56th Infantry.
Sergeant Cecil E. Gantt, Co. "H," 56th Infantry.

ALTERNATES.

Sergeant Laurence W. Mayo, Co. "A," 56th Infantry.
Sergeant Emil C. Johnson, Co. "M," 54th Infantry.
Lieutenant Geo. Bever, Jr., Co. "E," 54th Infantry.

That part of G. O. No. 10, A. G. O., c. s., which relates to time of departure of State Rifle Team for Sea Girt, New Jersey, is revoked, and they will leave Des Moines on Thursday, August 30th at 9:10 p. m., via the Chicago Great Western Railway.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 21.

STATE OF IOWA, ADJUTANT GENERAL'S OFFICE, *Des Moines, September 6, 1906.*

I. The following record of attendance at drills during the six months ending June 30, 1906, is published for the information of all concerned:

Fifty-Third Infantry

Company	Received at Regimental Headquarters	Membership	Number of drills	Av. membership	Figure of merit
F & S.		13	..	..	..
N. C. S.		2	..	..	..
Hospital Corps.		19	..	..	..
Band	July 28, '06, 8:00 a.m.	33	26	32	78
A	July 20, '06, 8:00 a.m.	54	24	52	83
B	July 5, '06, 10:00 a.m.	51	26	47	79
C	July 5, '06, 8:00 a.m.	56	26	44	88
D	July 12, '06, 10:00 a.m.	55	26	53	74
E	July 2, '06, 10:00 a.m.	50	26	47	69
F	July 21, '06, 8:00 a.m.	44	26	47	71
G	July 3, '06, 8:00 a.m.	48	26	49	65
H	July 7, '06, 8:00 a.m.	47	26	53	77
I	July 28, '06, 8:00 a.m.	51	26	54	80
K	July 5, '06, 10:00 a.m.	46	26	46	52
L		50	26	46	60
M	July 2, '06, 8:00 a.m.	48	25	43	67
Total		667	26	47	73

Fifty-Fourth Infantry

Company	Received at Regimental Headquarters	Membership	Number of drills	Av. membership	Figure of merit
F & S		14	..	..	..
N.C.S.		11	..	..	..
Hospital Corps.		10	..	..	..
Band	June 28, '06, 10:00 a.m.	31	26	28	82
A	July 7, '06, 10:00 a.m.	65	24	60	80
B	June 30, '06, 8:30 a.m.	51	26	53	87
C	June 28, '06, 10:00 a.m.	51	26	48	96
D	July 10, '06, 10:00 a.m.	46	26	41	77
E	*	55	26	49	78
F	*	47	25	46	81
G	*	50	26	48	69
H	July 1, '06, 9:30 a.m.	53	26	49	94
I	*	54	26	54	90
K	*	48	26	44	69
L	July 12, '06, 8:35 a.m.	49	24	42	56
M	June 29, '06, 8:20 a.m.	54	26	51	94
Total		689	26	47	81

* No date given.

Fifty-Fifth Infantry

F. & S.		16	..	..	..
N. C. S.		2	..	..	..
Hospital Corps.		..	..	..	..
Band	*	31	26	30	89
A		44	26	47	54
B		41	26	47	90
C		45	26	42	60
D		51	26	50	70
E		48	26	48	79
F		52	26	51	69
G		54	25	50	74
H		56	26	54	61
I		54	26	53	70
K		39	26	41	54
L		48	25	48	85
M		45	26	50	80
Total		626	26	47	72

Fifty-Sixth Infantry

F. & S.		15	..	..	..
N. C. S.		5	..	..	..
Hospital Corps.		5	..	..	..
Band	*	28	26	28	86
A		64	26	51	78
B		54	26	54	91
C		48	24	46	75
D		46	24	46	60
E		51	26	53	74
F		56	26	50	80
G		49	26	46	69
H		52	24	47	71
I		61	26	53	64
K		57	26	54	78
L		58	26	51	80
M		64	26	57	72
Total		713	26	49	75

First Signal Company	37	22	37	46

*Headquarter reports not received. *Headquarter reports not received.

II. The following changes have occurred during the six months ending June 30, 1906, among the commissioned officers of the Iowa National Guard:

COMMISSIONED.

FIRST SIGNAL COMPANY.

Joseph D. Liggett, Captain, with rank from March 27, 1906. Examined May 26, 1906.

FIFTY-THIRD INFANTRY.

Fred Dragoun, Captain Co. "K," with rank from October 24, 1905. Examined December 7, 1905.

Edward H. Reichmann, First Lieutenant Co. "K," with rank from October 24, 1905.

Edward L. Martindale, Surgeon, with rank of Major from May 7, 1906.

Edwin S. Geist, Battalion Quartermaster Commissary Officer, with rank of Second Lieutenant from May 7, 1906.

FIFTY-FOURTH INFANTRY.

Edward J. Rosenauer, Captain Co. "G," with rank from January 22, 1906. Examined May 26, 1906.

Henry A. Woellhaf, Captain Co. "H," with rank from February 12, 1906. Examined May 26, 1906.

Clarence E. Schamp, Second Lieutenant Co. "G," with rank from February 19, 1906. Examined May 26, 1906.

Walter J. Neely, First Lieutenant Co. "K," with rank from March 5, 1906.

Edwin E. Bump, Second Lieutenant Co. "K," with rank from March 5, 1906.

Oliver W. Kulp, Captain Co. "B," with rank from April 18, 1906. Examined May 26, 1906.

David S. Fairchild, Jr., Surgeon to date from April 23, 1906, with rank of Major from December 5, 1898.

George M. Middleton, Assistant Surgeon to date from April 28, 1906, with rank of First Lieutenant from May 25, 1904.

John P. Leonardy, Battalion Quartermaster Commissary Officer, with rank of Second Lieutenant from May 9, 1906. Examined May 26, 1906.

FIFTY-FIFTH INFANTRY.

Charles W. Aikins, Captain Co. "G," with rank from September 18, 1905. Examined December 7, 1905.

Fred D. Hudson, First Lieutenant Co. "G," with rank from September 18, 1905.

Phil R. Wilkinson, Second Lieutenant Co. "G," with rank from September 18, 1905. Examined December 7, 1905.

Jay A. Conaway, First Lieutenant Co. "K," with rank from February 5, 1906.

Arthur E. Hull, Second Lieutenant Co. "K," with rank from February 5, 1906. Examined May 26, 1906.

Francis A. Underwood, First Lieutenant Co. "C," with rank from March 5, 1906.

Ira J. Scott, Second Lieutenant Co. "C," with rank from March 5, 1906. Examined May 26, 1906.

Lloyd D. Ross, Battalion Quartermaster Commissary Officer to date from May 16, 1906, with rank of Second Lieutenant from April 8, 1901.

Albert M. Petite, Captain Co. "H," with rank from May 21, 1906. Examined May 26, 1906.

Roscoe O. Blakely, Second Lieutenant Co. "A," with rank from December 27, 1905. Examined May 26, 1906.

Wilbur S. Conkling, Surgeon, with rank of Major from May 16, 1906.

Park A. Findley, Assistant Surgeon, with rank of First Lieutenant from May 16, 1906.

Roscoe O. Blakely, First Lieutenant Co. "A," with rank from June 18, 1906.

FIFTY-SIXTH INFANTRY.

Charles E. Chubb, Second Lieutenant Co. "F," with rank from November 28, 1905. Examined May 26, 1906.

Stafford M. Carpenter, First Lieutenant Co. "G," with rank from January 10, 1906. Examined May 26, 1906.

Hiram J. Rimmer, First Lieutenant Co. "M," with rank from January 10, 1906. Examined May 26, 1906.

George L. Lawson, First Lieutenant Co. "I," with rank from February 21, 1906.

Oneida P. Shurtz, Second Lieutenant Co. "I," with rank from March 15, 1906. Examined May 26, 1906.

William P. Rohrbach, Second Lieutenant Co. "G," with rank from February 6, 1906. Examined May 26, 1906.

Albert C. Johnston, Captain Co. "B," with rank from February 14, 1906. Examined May 26, 1906.

Fred G. Stough, First Lieutenant Co. "B," with rank from March 15, 1906.

Harlow M. Pratt, Captain Co. "G," with rank from March 22, 1906. Examined May 26, 1906.

Ralph J. Laird, Battalion Quartermaster Commissary Officer, with rank of Second Lieutenant from May 24, 1906. Examined May 26, 1906.

HONORABLY DISCHARGED—RESIGNED.

April 10, 1906, Colonel John R. Prime, Inspector General.

April 12, 1906, Colonel H. B. Hedge, Commissary General, tenure of office ceased.

April 12, 1906, Major Joe Beeson, Military Secretary, tenure of office ceased.

April 12, 1906, Lieutenant Colonel Van Buren Knott, Deputy Surgeon General, tenure of office ceased.

April 12, 1906, Major C. S. Grant, Surgeon, tenure of office ceased.

April 12, 1906, Major D. S. Fairchild, Jr., Surgeon, tenure of office ceased.

April 12, 1906, Major Donald Macrae, Jr., Surgeon, tenure of office ceased.

April 12, 1906, Major D. Arthur Jay, Surgeon, tenure of office ceased.

April 12, 1906, Captain E. L. Martindale, Assistant Surgeon, tenure of office ceased.

April 12, 1906, Captain Wilbur S. Conkling, Assistant Surgeon, tenure of office ceased.

April 12, 1906, Captain Elliott R. King, Assistant Surgeon, tenure of office ceased.

April 12, 1906, Captain A. B. Deering, Assistant Surgeon, tenure of office ceased.

April 12, 1906, First Lieutenant Pierre McDermid, Assistant Surgeon, tenure of office ceased.

April 12, 1906, First Lieutenant G. M. Middleton, Assistant Surgeon, tenure of office ceased.

April 12, 1906, First Lieutenant C. S. Krause, Assistant Surgeon, tenure of office ceased.

April 12, 1906, First Lieutenant Amos Horner, Assistant Surgeon, tenure of office ceased.

April 12, 1906, Major F. E. Lyman, Jr., Assistant Inspector General, tenure of office ceased.

April 12, 1906, Captain W. F. Smith, Inspector Small Arms Practice, tenure of office ceased.

April 12, 1906, Captain L. D. Ross, Inspector Small Arms Practice, tenure of office ceased.

April 12, 1906, Captain E. S. Geist, Inspector Small Arms Practice, tenure of office ceased.

April 12, 1906, Captain H. C. Armstrong, Inspector Small Arms Practice, tenure of office ceased.

April 12, 1906, First Lieutenant Seth Dean, Engineer Officer, tenure of office ceased.

FIFTY-THIRD INFANTRY.

March 9, 1906, Captain R. A. Campbell, Co. "L."

May 28, 1906, First Lieutenant F. A. Burdick, Co. "H," commission revoked on account of permanent removal of residence from State.

June 9, 1906, Captain Charles P. Skemp, Co. "A."

June 9, 1906, First Lieutenant A. A. Agard, Co. "A."

June 9, 1906, Second Lieutenant Charles H. Wunderlich, Co. "A,"

FIFTY-FOURTH INFANTRY.

January 18, 1906, Captain J. G. Raichle, Co. "H."

February 3, 1906, Captain W. H. Frost, Chaplain.

March 22, 1906, Second Lieutenant John H. Meier, Co. "G."

April 18, 1906, Captain E. D. Middleton, Co. "B," his commission having expired.

May 1, 1906, Second Lieutenant William Smith, Co. "L."

May 31, 1906, Captain F. A. Moore, Co. "F."

May 31, 1906, Captain J. R. Frailey, Co. "A."

FIFTY-FIFTH INFANTRY.

January 30, 1906, First Lieutenant C. E. Bartholomew, Co. "C."
April 6, 1906, Captain J. C. Myers, Co. "D."
May 24; 1906, Captain R. D. Rutherford, Co. "L."
June 6, 1906, Second Lieutenant Gustave G. T. Freberg, Co. "A."
June 18, 1906, First Lieutenant Vernon Forbes, Co. "A."
June 30, 1906, Second Lieutenant Wm. F. Richmond, Co. "L."

FIFTY-SIXTH INFANTRY.

February 1, 1906, Captain Gray Warren, Co. "B."
February 6, 1906, First Lieutenant Merton E. Sargent, Co. "I."
February 17, 1906, Captain B. J. Price, Co. "G."
May 10, 1906, Second Lieutenant Sam B. Culp, Co. "M."

III. The following changes have occurred in companies of the Iowa National Guard:

MUSTERED OUT.

First Signal Company, Des Moines, June 1, 1906, having fallen below the required standard of efficiency.

LEAVES OF ABSENCE GRANTED.

IV. First Lieutenant G. M. Middleton, Assistant Surgeon, for one month and fifteen days to date from February 20, 1906.

FIFTY-THIRD INFANTRY.

First Lieutenant A. S. Bowen, Co. "I," for sixty days to date from March 14, 1906.

Captain J. E. Bartley, Co. "F," for thirty days to date from May 1, 1906.

FIFTY-FOURTH INFANTRY.

Second Lieutenant John H. Meier, Co. "G," for one month to date from February 14, 1906.

Captain F. A. Moore, Co. "F," for one month to date from March 1, 1906.

Second Lieutenant O. W. Kulp, Co. "B," for fourteen days to date from March 19, 1906.

FIFTY-FIFTH INFANTRY.

Captain G. H. Castle, Co. "E," for ten days to date from February 26, 1906.

First Lieutenant Burt E. Kennedy, Co. "H," for four months and fifteen days to date from January 1, 1906.

FIFTY-SIXTH INFANTRY.

Lieutenant Colonel T. F. Cooke, for thirty days to date from February 6, 1906.

First Lieutenant Grant Vickers, Co. "D," for sixty days to date from March 1, 1906.

First Lieutenant C. Freeman Starr, Battalion Adjutant, for sixty days to date from March 17, 1906.

Captain E. S. Johnson, Chaplain, for three months to date from April 14, 1906.

Captain E. H. Brown, Commissary, for ninety days to date from April 1, 1906.

Colonel W. B. Humphrey, for two months and twenty days to date from June 5, 1906.

First Lieutenant Eric G. Knos, Co. "L," for four months to date from July 1, 1906.

EXTENSION OF LEAVES GRANTED.

V. Colonel John R. Prime, Inspector General, for three months to date from January 1, 1906.

Major Joe Beeson, Military Secretary, for six months to date from February 10, 1906.

Captain E. R. King, Assistant Surgeon, for six months to date from May 1, 1906.

FIFTY-FOURTH INFANTRY.

Captain F. A. Moore, Co. "F," for one month to date from April 1, 1906.

FIFTY-FIFTH INFANTRY.

First Lieutenant B. E. Kennedy, Co. "H," for one month and fifteen days to date from March 15, 1906.

FIFTY-SIXTH INFANTRY.

Second Lieutenant S. B. Culp, Co. "M," for one month and eighteen days to date from March 12, 1906.

LEAVES EXPIRED.

VI. First Lieutenant G. M. Middleton, Assistant Surgeon, March 15, 1906.

FIFTY-THIRD INFANTRY.

First Lieutenant A. S. Bowen, Co. "I," May 14, 1906.

Captain John E. Bartley, Co. "F," June 1, 1906.

FIFTY-FOURTH INFANTRY.

First Lieutenant L. D. Perrine, Battalion Adjutant, March 20, 1906.

Second Lieutenant John H. Meier, Co. "G," March 14, 1906.

Second Lieutenant O. W. Kulp, Co. "B," April 1, 1906.

FIFTY-FIFTH INFANTRY.

Captain G. H. Castle, Co. "E," March 6, 1906.
First Lieutenant B. E. Kennedy, Co. "H," July 1, 1906.

FIFTY-SIXTH INFANTRY.

Captain H. H. Edwards, Co. "L," February 15, 1906.
Lieutenant Colonel T. F. Cooke, March 6, 1906.
First Lieutenant C. Freeman Starr, Battalion Adjutant, May 17, 1906.
Captain E. H. Brown, Commissary, July 1, 1906.
Second Lieutenant S. B. Culp, Co. "M," May 1, 1906.

DECEASED.

FIFTY-THIRD INFANTRY.

Roy Cutshall, Co. "L." Died February 16, 1906.

FIFTY-FIFTH INFANTRY.

James E. Padmore, Co. "G." Died February 23, 1906, of pneumonia.

VII. In accordance with provisions of General Orders No. 38, Series 1892, the names of the following officers are ordered placed upon the roll of retired officers:

Colonel John R. Prime, Private Co. "K," 27th Iowa Infantry, February 15, 1864; discharged January 20, 1866; Private Co. "B," 6th Regiment, Iowa National Guard, April 18, 1878; Second Lieutenant May 6, 1878; First Lieutenant September 12, 1878; Captain July 28, 1880; Major and Assistant Inspector General May 7, 1884; resigned August 21, 1885; reappointed Major and Assistant Inspector General September 28, 1885; Major 4th Regiment, Iowa National Guard, April 30, 1892; Adjutant General February 1, 1894, to February 1, 1896; Brigadier General March 26, 1896; resigned October 7, 1899; Major 42d Infantry U. S. Volunteers August 17, 1899; mustered out June 27, 1901; Inspector General Iowa National Guard, February 1, 1902; resigned April 10, 1906.

VIII. Upon the recommendation of General Inspector Small Arms Practice, the following record of Major W. T. Chantland, 56th Infantry, is published for information, as being omitted from report of General Inspector Small Arms Practice for the year 1905.

Wm. T. Chantland.....Total 248.....Sharpshooter.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 22.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, September 19, 1906.

I. Paragraph 48 G. O. Number 13, A. G. O., Series of 1905, is hereby revoked and the following is substituted in lieu thereof:

II. All enlisted men who have had three years' honorable service in the Iowa National Guard or Volunteer Service of the United States in time of war, shall be entitled to wear the Service Chevrons of the Arm of Service in which they served. The Chevron to be the same as is issued to enlisted men of the United States Army, which is a diagonal half chevron of cloth of the color of the Corps, Department or arm of service in which they served; one-half inch wide, stitched upon a piece of dark blue cloth of the color of the dress coat, extending from seam to seam, the front end being the lower and about three and one-half inches from the end of the sleeve, and to be worn on the dress coat only. For each additional three years service, an additional service chevron may be worn.

III. To indicate service in war, a diagonal half chevron of white cloth one-half inch wide, with piping on each side one-eighth inch wide, of cloth of the same color as the facings of the Corps, Department or arm of service in which the soldier earned the right to wear it. To be worn on both sleeves of the dress coat.

IV. The following class of enlisted men are entitled to wear the Service-in-War Chevron. All who have served or may serve in the volunteer army of the United States in war as Iowa volunteers.

V. The chevrons to indicate service and service in war, if more than one, will be worn one above the other, in the order in which they were earned, one-quarter inch space between them. The Service-in-War Chevron will be worn in place of the Service Chevron for the three years in which the soldier had war service, but in no instance will an enlisted may be allowed to wear the Service-in-War Chevron until he has had three years' service in the Iowa National Guard, including his war service, but not necessarily continuous.

VI. Service-in-War and Service Chevrons will be issued without charge.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 23.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, October 19, 1906.

I. General Orders No. 27, A. G. O., Series 1905, is still in force and will govern Indoor Rifle Practice for the Guard for the years 1906, 1907 and thereafter until revoked, with the exception that Paragraph one of said orders is amended by striking out the words "January first" and substituting the words "November fifteenth."

By order of the Governor:

W. H. THRIFT,
Adjutant General.

GENERAL ORDERS, NUMBER 24.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, November 2, 1906.

I. Reports of Regimental Commanders on the field service rendered by their command for the year 1906, is published for the information of all concerned.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

HEADQUARTERS 55TH INFANTRY, I. N. G.
Ames, August 15, 1906.

The Adjutant General of Iowa,
Des Moines, Iowa.

SIR:—I have the honor to make the following report of the tour of duty of the 55th Infantry, August 2d to 9th, inclusive:

Pursuant to General Orders Nos. 8 and 12, Adjutant General's Office, 1906, the Regiment was assembled at Red Oak August 2d and moved from the depot in a hard rain at 4:30 p.m., excepting the band, which arrived at 8 p.m., and was most hospitably received and entertained by the good people of Red Oak, and by them sent in vehicles to Camp Logan before 7 a.m. the next day.

Camp Logan, our first camp, five miles from Red Oak, was reached at 6 p.m. and camp made in a heavy downpour of rain, upon a well drained hill covered with a good sod of timothy. Owing to the failure of the Acting Commissary of Subsistence, Lieutenant Garton, to be present for duty, and the unexpected labor of that department falling upon the Quartermaster, Captain H. C. Lane, some delay was caused

in properly rationing the command the first night. However, Captain Lane soon organized his two departments, and, with the assistance of Lieutenant Christy, successfully administered to the daily comfort of the regiment. It was remarkable how uncomplainingly and cheerfully the men bore their privations, and under most unfavorable conditions passed a restful night. Friday, August 3d, camp was struck and the regiment moved out at 8 a.m. for a march of eleven miles, a march that will long be remembered by all. The thermometer registered in the 90's, the atmosphere was humid to a Florida degree, and the mud deep. Wearily the march was made, the medical department working faithfully all day succoring the exhausted. A rest was made at 1 p.m. for three hours, a field hospital established, and the exhausted brought up. The march was resumed so as to enable the regiment to reach Camp Bell at Elliott by 7 o'clock.

This camp was on the banks of the Nishnebotna river, in a most delightful grove, where the regiment enjoyed a pleasant night after its toilsome day.

Saturday, August 4th, broke camp at 7:30 a.m. and took up the march for Griswold, 7 miles distant. The 1st Battalion, Major Mentzer commanding, moved out as a rear guard, followed by the 2d Battalion, Major Tinley commanding; the 3d Battalion, Major Turner commanding, being held in reserve.

Both battalions maneuvered the entire seven miles with skill and energy, every position of vantage being defended by the 1st Battalion, until forced to fall back by turning movements of the 2d or 3d.

Camp Thrift was reached at 12:30 p.m., the regiment quickly pitching its tents.

The rain commenced falling 10 minutes after reaching camp, but tents were up and all equipment protected, and arrangements completed for a comfortable night's rest.

Sunday, August 5th, the regiment remained in camp. Religious service was held in the morning and a parade in the evening, followed by a guard mount. This day's rest brought the regiment up to a vigorous condition and enabled it to resume the march the next day in fine condition and spirits.

Monday, August 6th, a march of seven miles was made to Camp Thomas, at Crystal Lake, near the town of Lewis. The 2d Battalion, in advance, disputing the possession of every position the entire distance, with the balance of the regiment. Lieutenant Colonel Bennett, with two companies of the 3d Battalion, made a long flank march and gained the rear of the 2d Battalion, cutting its communications with Camp Thomas, its objective. The 2d was handled with skill and the maneuvering throughout was of great interest and very instructive.

Camp Thomas was reached at 12 m. and camp prepared for the night. At 3 p.m. a rain visited the section with a very heavy downpour, preventing all further work for the day. Tuesday, August 7th, the regiment remained in camp until after luncheon on account of the deep mud. At 12:30 p.m., after a parade the regiment took up its march for Camp Loper, 7 miles distant. The 3d Battalion moved out with the wagon train, pursued by the balance of the regiment. Major Turner held every

position of vantage until his pursuers had deployed to attack, when he withdrew; by thus skillfully delaying the pursuit he was able to reach camp with his convoy. The regiment made camp at 5:30 p.m., upon a most delightful site, a fine pasture, high and dry, with groves near by, on the farm of Mr. C. R. Hunt, who showed the regiment every courtesy.

The camp was arranged to protect a large convoy of wagons. Between 9 and 10 p.m., in a rain, as usual, the regiment was turned out to repulse an attack. Without confusion each company reached its assigned post, and in a very few seconds after the call "To Arms," commenced firing along the whole line. It would have been impossible for the enemy to have attacked from any direction without meeting a heavy fire.

Wednesday, August 8th, the regiment moved at 7:30 a.m. and marched to Atlantic. The 1st Battalion protecting the wagon train, the balance of the regiment in vigorous pursuit under the command of Lieutenant Colonel Bennett. The whole four miles was hotly contested and after most arduous work the regiment reached Camp Cummins at 11 a.m.

The regiment marched through Atlantic at "Attention," the band playing through the business portion of the city. The command presented a most soldierly appearance and its springy step gave no indication of the hard service through which it had passed.

Thursday, August 9th, a "Parade" was had, after which the regiment was reviewed by Adjutant General Thrift. The absence of the Commander-in-Chief, Governor Cummins, was regretted by all. The regiment turned out for review with full ranks, not one man being on sick report.

Camp was broken at 1 p.m., the entire regiment marched to the depot and entrained for their home stations, departing in the several directions between 2 and 3 p.m. Company H, after accompanying the regiment to the trains, marched to its armory and was dismissed.

The tour of duty was a complete success under the most trying conditions, and Atlantic was reachel one hour ahead of the time as proposed by the itinerary prepared for the march. During its tour of duty the regiment marched 41 miles, not including the extra distances passed over in the maneuvers; maneuvered a distance of 25 miles, over all kinds or terrian; pitched six camps, and performed duty as an "Advance Guard," "Rear Guard," Escort of Convoy, Outpost Service, besides scouting and patrol duty—had three parades, one review, a daily guard mount, three being informal in the rain.

The regiment was most satisfactorily rationed and the food well cooked and cared for. Company "M" carried a "Fireless Cooker," which proved to be a perfect success. I have the honor to enclose (No. 1) Captain Ellwood's report.

We found in our maneuvers that white rosettes pinned to hats, front and back, of one party, to be the best method to separate the two forces, the rosettes were readily seen when troops wearing them were in sight, and prevented all uncertainty in recognition. The whole regiment being in khaki it was a matter of some moment to prevent confusion and errors from inability to recognize troops as friends or foes. The bandages on the sleeve proved of little worth.

It was clearly demonstrated that Iowa teams, over Iowa roads in mud and rain, were able to haul loads of over one ton each and keep up with

the command, doubling of teams being necessary only upon two or three occasions. Four horses for the ambulance were a necessity, but with them the required work was well done.

The horses furnished the regiment were first class and the Acting Wagonmaster, Mr. William Thomas of Red Oak, proved himself to be a sterling man in every situation, and will always be considered by the regiment as one of its best friends.

It would be unjust to single out any one officer or company when all cheerfully performed their full duty in a most creditable manner. The regiment showed itself ready for any work it might be called upon to perform and able to meet any emergency that might present itself. It would be unjust, however, not to recognize the valuable services of Captain Lane in his dual position, the command fully appreciated his services.

The Medical Department cared for those requiring attention faithfully, and on August 3d, worked without relief 18 hours, every member of the Hospital Corps being on duty.

The service of the regiment on this tour of duty emphasized the importance of every staff officer being present for duty, their absence, especially on this tour of duty when unexpected, throwing their work upon officers unprepared to take it up, however, Captain Lane, Lieutenant Christy as his assistant, and Lieutenant Van Order, Acting Adjutant, all filled their posts with signal ability.

The citizens of the country through which we passed were most hospitable, kind and helpful in every way possible. With the exception of Atlantic the camps were visited by large numbers of ladies and gentlemen, who seemed to be pleased with the behavior of the men upon all occasions.

I have the honor to make the following recommendations: 1st. That hereafter the Guard be assembled in a camp of instruction for four days, in which all details of military work and discipline can be given the recruits, including guard duty, and preapration for the practice march. Then a practice march of six days be made, marches not to be over eight miles on any one day, nor less than six, with field work and maneuvers over the whole distance. This will give instructions along all lines and keep the Guard ready for any duty. 2d. That instead of water cans as carried this year, a galvanized iron tank three feet wide, four feet long and two feet deep be constructed and used. This tank could be carried empty on the march; after reaching camp and the wagons are unloaded, could be placed in the rear end of the wagon box and filled with water, a tank for each battalion. Water should be drawn by a faucet, tank securely covered to keep water pure and clean. The necessary opening for filling being all required. The tank could be filled by use of light pump and short piece of hose, which could be carried. 3d. That "Fireless Cookers" be used by companies, and tripods for holding vessels over open fires be substituted for stoves. This would lessen weight and give better results, for food thus cooked is more wholesome and nourishing than that prepared by any other method. Ovens are not needed, as troops are furnished bread. The hearty co-operation of officers and men, and the eff-

ciency of all made this tour of duty, in spite of weather conditions, one of the most enjoyable the regimental commander has ever participated in, and in no way was laborious to him.

I can but feel proud of the regiment, for it proved itself true in every way.

I desire to express my appreciation of the services rendered by Lt. Joseph C. King, U. S. Army, and Colonel Edgar Shuey, military instructor, who accompanied the regiment during the full tour of duty.

I desire to express my full recognition of your helpfulness to us, and thanks for kind appreciation shown and services rendered by yourself, Colonel Logan and Major Olmsted.

Respectfully,

JAS. RUSH LINCOLN,

Colonel.

ARMORY CO. M., 55TH INFANTRY, I. N. G.

Red Oak, Iowa, August 14, 1906.

Commanding Officer 55th Infantry, I. N. G., Ames, Iowa.

SIR—I take pleasure in making report upon the use of our "Fireless Cooker" during the march of the 55th Infantry, I. N. G., from Red Oak to Atlantic, Iowa, August 2 to 9, 1906, inclusive:

We used a box or chest of sufficient size to hold four large earthen jars with covers, with room to pack straw about them. The chest was lined with asbestos and the jars were covered with the same. A layer of straw was placed in the chest, then the jars, the straw packer around them, and a straw tick provided to fit the chest, so that when the covers to the jars were on, and the tick placed thereon, the lid of the chest held them firmly in place, when closed, and at the same time furnished the packing for the top of the jars. Tin cans of three gallons capacity were used to place the food in, and while still on the fire, were covered tightly, and then placed in the jars, which had previously been heated by hot water. We found that after five hours, the food would be still hot and thoroughly cooked. The food was simply started to cooking, made as hot as possible, placed in the "cooker" and there continued to cook by its own heat.

We cooked successfully, meat or "Irish" stew, corn, beans, rice, tomatoes, potatoes and coffee, and I believe that the possibilities are by no means limited to the above. The food cooked in the above manner is really delicious, and retains all the odors and flavors that usually escape while cooking in the usual manner.

The use of the "cooker" enabled us to serve hot dinners while on the march, without the delay and usual inconvenience of preparing a meal while in the field.

We fed fifty men and could easily have fed sixty. I believe a "cooker" consisting of four 6-gallon food receptacles can be made to feed a company up to war strength.

I believe the "Fireless Cooker" should have a great future in the Army. It is simple, inexpensive, convenient, saves time and fuel, and makes it possible to have good hot meals when most needed, without smoke, delay or inconvenience. In fact, it seems to have everything in its favor.

Very respectfully,

IVAN ELLWOOD,

Capt. Co. M., 55th Inf., I. N. G.

HEADQUARTERS 53D REGT., I. N. G.
Cedar Rapids, September 1, 1906.

The Adjutant General, Des Moines, Iowa.

SIR:—I have the honor to forward the following report of the practice march of the 53d Regt., I. N. G., from Dubuque to Maquoketa, July 7-14, 1906.

Being unable to be present at the arrival of the troops I wired Lieut. Colonel Allen, who assumed command until my arrival, and submitted his report to me, and which is embodied in this.

The several companies, band and hospital corps arrived at Dubuque nearly on schedule time, and were immediately put on the march on the South Dodge road towards the first night's camp.

The Regimental Commissary with a detail from Co. "A" preceded the first companies a half hour with commissary supplies, and a staff officer directed the first four companies to arrive to camp.

A staff officer directed each of the following companies toward proper direction, then directed the loading of transportation wagons. The rendezvous of the first night was at a place called Mary Ann, about seven miles from Dubuque. An inspection disclosed more than the prescribed amount of baggage and two wagon-loads were returned to Dubuque. After guard mounting at 5:30 p.m., an officer's school concluded the first day's work.

On the second day Reville at 5 a.m. At 8 o'clock at the sound of the "General" all shelter halves were lowered, and at 8:30 the regiment took up the march, leaving camp grounds in perfect condition. Companies of the 1st Battalion alternated in advance guard and the 3d Battalion furnished the rear guard. Throughout tne march we assumed the position of a regiment in an enemy's country and maneuvered the troops accordingly. The road to La Motte is a splendid turnpike, through a beautiful rolling country, with immense timber tracts, in all, right suitable for military operations. We arrived at La Motte at 6 p.m., a distance of about 12 miles, and went into camp one mile beyond the city.

Tne following day we marched from La Motte to the historic old town of Andrew, about eleven miles, and on the fourth day we marched from Andrew to grounds near Maquoketa, distance of about nine miles, which grounds we used for the remainder of this tour of duty.

On Wednesday the regiment was divided and placed under command of Majors Rowell and Johnson. Major Rowell was directed to take the north road and Major Johnson the south, with places for action three and one-half miles from camp, about same distance on each road. Both commanders displayed great skill and military knowledge in handling their men, but owing to a misunderstanding of directions, both fortified themselves in their positions, each awaiting the other to attack, and the umpires were unable to give a decision. After the maneuver Major Rowell and his men forded a stream, taking the transportation wagons across places that would be creditable to real action.

On Thursday the following problem was worked out: Major Johnson and his battalion were given one hour's start (supposedly a retreating

army that must soon make a stand). He was to take the Pin Hook road, select and defend a position against two battalions under command of Lieutenant Colonel Allen.

Major Johnson selected the ridge west of Pin Hook ford, an especially strong, natural defensive position, and every point of military vantage was utilized.

The attacking force followed at specified time. At a cross-road in Maquoketa one company was detached and sent up the left bank of the river to seize and hold the ford, or get in rear of the defense as the case might be. This detached company arrived at the ford about the same time as the main body gained the position, the main body moved cautiously west preceded by scouts and advance guard. The scouts soon located and reported the defenders' position.

The attacking force was then deployed with strict orders for concealment, awaiting report from the detachment sent to flank the defense's right and gain the rear. In the meantime part of the defense's left had been captured, thus exposing their line. The umpires decided that the defense (after the detachment had made the detour and arrived in rear of the defense) were surrounded and would be obliged to surrender to escape annihilation. The report of Major E. C. Johnson, commanding the defense, is authorized and made a part of this report.

It was very evident that company commanders complied with Regimental General Orders No. 4, for the men were well instructed in extended order, advance and rear guard and out-post duty.

After the first day the making and breaking of camp was as systematic as could be expected.

The discipline of the regiment was excellent; but few complaints were received and those of minor importance.

The hospital corps was the best drilled and equipped organization we ever had in a National Guard tour of duty, but aside from attending to sore feet, had little else to do—the men seem to take better care of themselves during a practice march than a regular camp.

It was gratifying to note every farm-house decorated with flags and the tri-color. Practice marches will popularize the Guard. At the small hamlet of La Motte fully two thousand people with their band welcomed us as we entered the town.

I have the honor to make the following recommendations: That non-commissioned staff-officers be appointed from places where companies of the regiment are located, and they be ordered to drill with companies, and the company commanders be held accountable for their clothing and equipment.

That practice marches be continued in lieu of regular camp, on account of the great amount of benefit derived by troops practicing what they would be called upon to do in case of a war, and further because the greater number of men prefer the marches to the dull routine of a camp.

I desire to express my appreciation of the innovation instituted by the Adjutant General regarding the muster and pay rolls and the courtesies received at your hands, which made this tour of duty so successful.

Very respectfully,

WILLIAM G. DOWS,

Colonel 53d Regt. Infty, I. N. G.

REPORT OF MAJOR E. C. JOHNSON ON THE MANEUVERS OF THE 53D INFTY., ON JULY 18TH AND 19TH, 1906.

KEY TO CHART.

1. Major Johnson's Headquarters.

2. Where F was cut to pieces by fire from A Co. and fire from M in the woods on the hill at 3.

3. Where a detachment of M was entirely concealed and fired on C at No. 4.

4. C's first position and attack upon position of A Co. at Ford. C charged down this bank to capture this portion of A and was met by a destructive fire from the woods and from the wood piles at 5.

5. Wood piles where A's support was completely protected. C would have been badly cut to pieces.

6. M's position in the woods commanding the slope over which part of C and H attempted to advance and which also gave K a flank fire when advancing under the protection of the hill at 16.

7. Portion of Co. E sharpshooters concealed in natural trench with cross-fire on H and C at 15, and also picking the reserve at No. 12 at only 800 yards.

8. Co. I giving a rear fire to H and front fire to K in their second position. Entirely concealed by ridge and corn field.

9. Portion of Co. I under Lieutenant Bowen, who commanded a view of the right flank and as B Co. advanced to turn my right flank, were met with a severe fire at a distance of 400 yards, which would have caused them to take cover and await reinforcements.

10. Reserve from Co. E available to support Lieutenant Bowen in case of flank attack. The battle was called before this was made.

11. B's exposed position in mass at the spring and under the fire of Co. I.

12. The reserve of the attacking party on a high bluff, but entirely in view and were fired upon by Major Johnson's sharpshooters at only 800 yards.

13. The reserve of the attacking party on a road in front of row of houses entirely in view and under fire of sharpshooters. The flag was here and its entire guard was fired upon at 400 yards.

14. D and L Cos. under Major Rowell trying to get to flank and in rear. They did not arrive at their position until twenty minutes after the battle closed.

15. Part of C and all of H attempting to gain the woods where M was concealed, were under flank fire from No. 7 and rear fire from No. 8.

16. K's advance, under fire from M at 17 in first position and front and flank fire in second position.

17-18. Balance of M. Co. protecting I Co. from K's advance and supported No. 6 against H and C.

19. Small detachment of M to guard against river attack.

20. Ford where L attempted to cross and was under fire from A. Co.

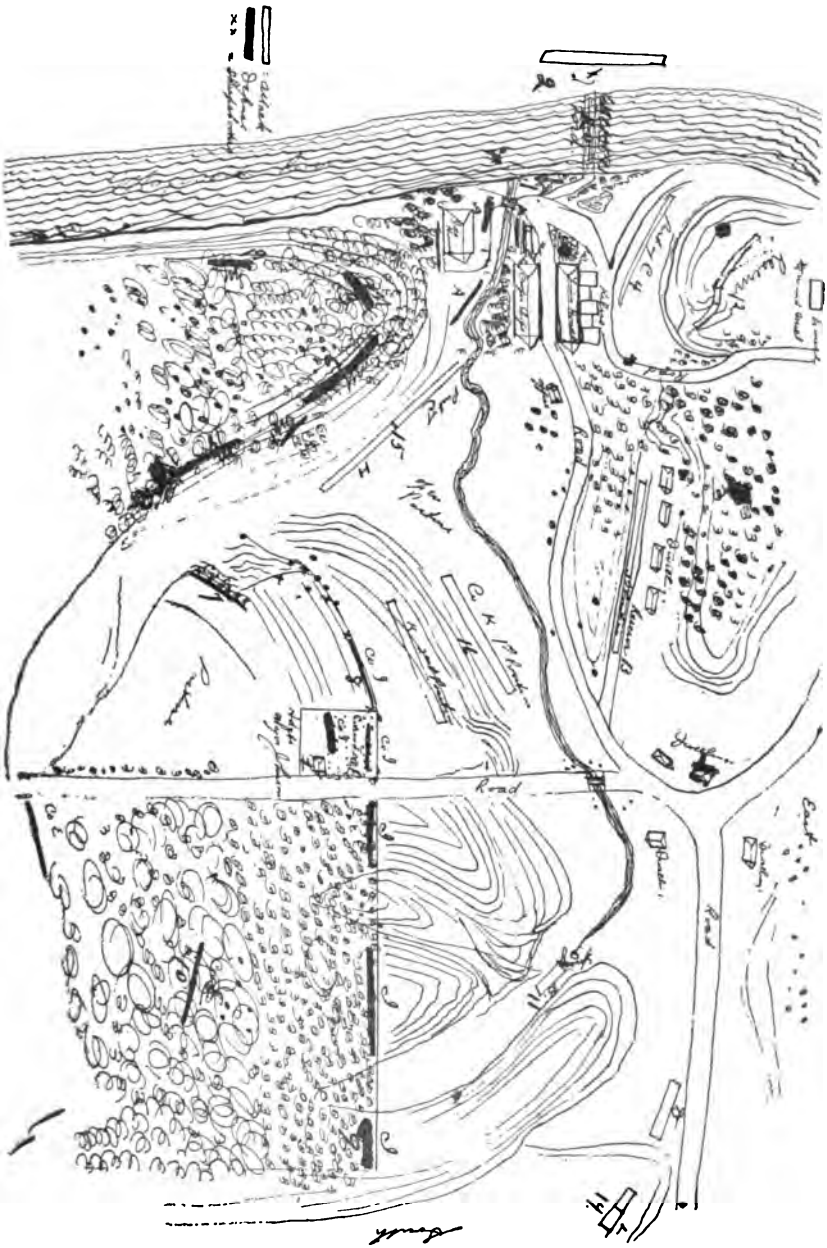


Chart showing disposition of troops in engagement July 19, 1906.

The defense was composed of the second battalion, commanded by Major Johnson, including Cos. A, under Lt. Gene Jensen; E, under Capt. Reed; I, under Capt. Colsch, and M, under Capt. Johnson. The attack was made by the first and third battalions, Lt. Colonel Allen commanding.

Major Rowell commanded first battalion, consisting of F, under Capt. Bartley; C, under Capt. Berkebile; H, under 1st Sergt. Hagen, Capt. Smith being on sick report; K, under Capt. Dragoon.

The third battalion was commanded by Capt. C. W. Cotton, of Waterloo, Major Fisher being absent, and consisted of B, under Lt. Sheehan; G, under Capt. Whipple; D, under Capt. Utley, and L, under Lt. Cook.

FIRST DAY'S BATTLE.

On the first day my battalion (the Second) was designated as a defensive army in retreat. The other eight companies, two battalions under command of Lieutenant Colonel H. A. Allen and Major L. J. Rowell, were designated as the attacking army.

It was understood that the Maquoketa river was impassible except by means of the bridge or the ford at Pin Hook or by boat.

The attacking force was understood to be coming from the north and finding the bridge held were to try to cross at Pin Hook ford. Learning by means of scouts that this was their intention, it was my duty to make a forced march and arrive first at the ford and hold it. This was successfully done. With a strong force posted along the river bank well protected by trees and rocks, with a strong reserve concealed in the lime houses at Pin Hook, the ford was effectually guarded. In addition to this, strong guards were placed on the high elevations, both east and west of the ford, which comamnded the river for half a mile either way, to prevent a crossing by boats. A quarter mile in the rear my wagon train was well protected from shells or stray bullets by the hills in front.

Only one attempt was made by the attacking party to cross, and that was about 300 yards up the river. Several of the enemy procured a boat and thinking this point unguarded rowed across only to find themselves under a murderous fire from M Co. concealed along the bank and on the heights to the west of Pin Hook.

Two companies of the enemy had deployed and taken a position on the north side of the river apparently well protected from my first line, but my second line, behind and higher up, had a full view of them and in actual action would have caused them to fall back upon their reserve. Realizing that any attempt to cross in the face of my position would be suicidal, the umpires declared the attack unsuccessful, and the battle was over.

THE SECOND DAY'S BATTLE.

Before describing this action several things must be understood. It was agreed that my battalion was to be a retreating army. 2d. I was to be limited in assuming position to three miles from camp on a line directly west. 3d. The road west from Pin Hook was understood to be an open road of communication. 4th. I was limited to a half mile either side of the road. 5th. We were to have one hour's start only.

My battalion moved out at 8 a.m. with wagon train and a good strong rear guard. It was learned that a force twice my strength and a good

supply train were within an hour's march. Arriving at Pin Hook, the topography of the place appealed to me as a good location in which to give battle. I halted on top of "Pin Ridge," shown on the lower edge of the map, and established my train. I had already left scouts and a strong rear guard on the two roads in Pin Hook to protect my troops while getting into position. The wooded ground with slope toward the enemy seemed a good place for our posts and here I established Co. I with Captain Colsch, who made four outposts, three in the timber and one on the north side of the road behind a small log house in a corn field. These outposts commanded a view of the entire road and approaches to my position, with the exception of the river side to the north and east. Here, I realized, was a good point for attack in flank. I did not fear a flank attack from across the river for I had purposely taken a position west of the ford, but I did send a detachment from M Company to occupy tne wooded heights that bordered the river to guard against a possible crossing. I now sent the balance of M to occupy these woods to the south and east and this commanded the hills to the east and protected my front from an attack across the ravine. Co. A, under Lieutenant Jensen, had formed the rear guard and I now sent Lieutenant Frudden, my adjutant, to call them in and have them take a position which would command the ford and at the same time form a firing line against a flank attack at the river. This position was taken quickly by A and my outpost was intact and completely concealed, as was shown by later developments. Every approach to any part of the position was now guarded by cross-fire. Hardly had Lieutenant Frudden reported Co. A in position when I made out with my glasses, a line of six or seven men, looking like bushes to the naked eye, slowly crawling over the Wesner Hill to the east. My headquarters were at the log house on the hill and commanded a view in all directions. I at once realized that they were the enemy's scouts and I sent word not to fire on any account.

It took fully an hour for these scouts to crawl across the ravine and up the hill, while my men in the outposts waited. Finally they made the hill, and seeing no signs of us, made the cover of the woods with a rush only to find my men surrounding them. Eight of them were captured on this end of the line. On the extreme left the same thing happened, seven scouts walked into Jensen's line and were made prisoners. Soon after, F Company appeared at the ford on the north side of the river. A small detachment of A, entirely under cover, could not resist and opened a destructive fire. This gave away their position and C Company of the enemy, who had followed the scouts on Jensen's end and taken position behind a rock road, now eagerly sprang into view to relieve F and engag A—their apearance was met by volleys from M in the woods only 3(yards across, and they quickly made a dash at the brave detachment w were engaging F only to find that A's reserve was in good position an the wood piles and real action would have prevented any further for movement on the part of C and F.

Fortunately for the attacking party all of this action was not s the umpires and F was allowed to again engage a portion of A by ing the ford and C was withdrawn to join H in an attempt to heights and drive M from her position. The fire of M alone was

to take care of C and H, as M was concealed, and C and H were in the open. But here another factor entered the fight. A portion of E Company under Lieutenant Brooks and mostly sharpshooters, were behind a knoll or ridge at 300 or 400 yards, and commanded the entire slope leading to M's position, and they now opened a fire, which in real warfare, would have destroyed both H and C.

For some unaccountable reason, probably because of too few umpires, H and C were not ruled out as they should have been, but were allowed to reach the near woods. Soon K Company of the enemy were seen coming across the creek bottom toward the hill commanded by I Company, This was noted by Captain Colsch, who had climbed into a tree. A detachment of M Company, not engaged by H and C, opened a cross-fire on K as they came across the bottoms. Meanwhile I could see the enemy's reserve deploy near the Wood's house, and lie down on the slope of the hill to the east. This was only about 800 yards from a line of sharpshooters, which I had posted behind trees and only about 400 yards from a small detachment of M, I ordered the sharpshooters to open fire and they did. The reserve then moved to the south and took a nearer position in a road and among some dwellings, where they were free from M's fire, but still better marks for the sharpshooters. All the men around the flag were picked off and some sixty shots were fired at them as they lay in full view.

Now K Company was seen coming over a hill advancing on a portion of I in the corn field. E's detachment that had done so much execution to H. and C now moved up to support I, and M kept up a cross-fire which would have soon left K a minus quantity. B Company had made a detour and now, under cover of the hill, as they supposed, moved up a ravine on our extreme right only to get volley after volley poured into them, while they were in column, by two detachments of I Company under Lieutenant Bowen on the right and Lieutenant Johnson on the left, both commanding this position. I had seen two companies which I afterwards learned to be D and E, make a wide detour to my right, so I was ready to send the balance of Company E to support Lieutenant Bowen, when K made a dash to certain death and the bugle blew assembly. D and L never reached their position, which would have been exceedingly warm. The two umpires could not command the entire situation. It would have taken at least fifteen to have followed all the moves. The many cross-fires protecting the advance upon my position were not all noticed until too late to convince the umpires that K and B did not drive us back. Had the number of umpires been sufficient to have seen all and especially from our position I am convinced that F, C, H, K and B would have been entirely ruled out and we could have reformed and taken care of D and L on the right, and G in the front.

But it was a pretty fight and because of its value to all who participated, I have made a drawing of the field that the reader may better understand our side of it. The enemy claimed to know my position. If they did why were we permitted to take their entire line of scouts?

No matter what the decision as to the fight from my point of observation the men of both sides went into mimic action like veterans and too much credit can not be given for the display of ingenuity of both men

and officers in carrying out the plans of battle. For the defense, I can give nothing but praise to both officers and men for the promptness with which orders were taken and obeyed and the swiftness of formations. All seemed to know what was needed and promptly did their part.

E. C. JOHNSON,
Major 53d Inft. Commanding 2d Battalion Defense.

HEADQUARTERS 54TH INFANTRY, I. N. G.
Muscatine, Iowa, August 31, 1906.

To the Adjutant General of Iowa.

SIR:—In compliance with General Orders No. 8 and 12, Adjutant General's Office, Des Moines, Iowa, May 7th, and June 4th, 1906, I have the honor to make the following report.

Troops arrived at Muscatine, Iowa, July 16, 1906, as scheduled in special order No. 58, A. G. O., dated Des Moines, Iowa, June 29, 1906, and in compliance with G. O. No. 11, Headquarters 54th Infantry, dated July 10, 1906, reported at regimental headquarters Camp James Weed, East Muscatine.

July 16, 1906, the late arrival of the troops did not admit of any ceremonies except parade at 6:25 p.m.

The third battalion under command of Major Fred S. Holsteen established camp guard and outpost which remained on duty from 4 p.m. July 16th until 8 a.m. July 17th, when the advance guard of the main body had proceeded on the march toward Davenport.

July 17, 1906, Co. "C," 54th Infantry, under command of Captain W. S. Norton, proceeded on the march one hour in advance of the troops, taking position as the rear guard of the imaginary enemy with creditable results, causing considerable delay to the advance of the main body. Companies "I" and "K," under command of Captain George W. Ball, operated as advance guard of the main column, making as rapid progress as the topography of the country would permit; displaying considerable ingenuity in the repair of bridges which had been marked destroyed by the rear guard of the enemy. Co. "B," under command of Captain O. W. Kulp, acted as rear guard of the main column; the main body took up the march at 8 a.m., arriving at Camp Wyoming Hill, about 11 a.m., covering a distance of five miles.

The advance guard established outposts and were relieved at 12 m. by the 1st Battalion, under command of Major Frank E. Wetherell, remaining on duty until the departure of the troops the following morning about 5 a.m.

July 18, 1906, Co. "M," 54th Infantry, under command of Captain E. E. Lucas, acted as rear guard of the imaginary enemy, Companies "H" and "A," under command of Captain H. A. Woellhaf, formed the advance guard, while Co. "D," under command of Captain Harvey, supplied the rear guard. The enemy's rear guard made a successful stand between Fairport and Montpelier on account of their commanding position; holding the main body in check for fully an hour until the advance guard made a flank attack, causing them to exhaust their ammunition,

which necessitated their retreat. The main body deployed sufficient to take a good defensive position during the stand of the enemy, and completed their march of nine miles to Camp Montpelier about 1 p.m. Troops also participated in parade at 6:25 p.m. The 2d Battalion, under command of Major Ralph P. Howell, relieved the outpost which had been established by the advance guard at 4 p.m., and remained on duty until the departure of the troops the following morning, about 5 a.m.

July 19, 1906, Co. "E," under command of Captain C. A. Baker, took the defensive as rear guard of the imaginary enemy. Companies "G" and "F," under command of Captain E. J. Rosenauer, formed the advance guard, and Co. "L," commanded by Captain F. H. Clements, the rear guard. The enemy made developments near Buffalo in a position that required our advance guard to deploy, then withdrew under such cover that advance was slow without the loss of ammunition, which carried out, would have displayed the exact purpose of a rear guard. The main body was not required to deploy, or take any action, but merely delayed so that they did not arrive at Camp Buffalo, a distance of about seven miles, until 11 a.m. The 3d Battalion, under command of Major Fred S. Holsteen, relieved the outpost and remained on duty until about 8 a.m. the following morning. Troops were paraded at about 6:25 p.m.

July 20, 1906, a refreshing shower delayed the march until 8 a.m. Major Ralph P. Howell, in command of the 2d Battalion, preceded the main body, taking up the offensive, on a horseshoe shaped hill about three miles from Camp Buffalo, and troops were so disposed that our advance was very tedious, as well as impracticable, our scouts were successfully captured by the enemy, and the advance guard forced to retreat.

The regiment formed for action in echelon, Major Frank E. Wetherell commanding the left, and Major Fred S. Holsteen commanding the right; the left wing was harassed with a heavy fire and almost demolished. The right wing finally succeeded in making a fairly good fight when recall was sounded. Some errors were made on account of neutral ground not being properly marked.

The remainder of the march of about eight miles to Camp Davenport was over a very dusty road, and the troops arrived at about 2:30 p.m. The 1st Battalion was placed on outpost until 2:30 p.m. July 21st. Troops were reviewed by Regimental Commander at 6:25 p.m.

July 21, 1906. Forenoon, battalion drill; afternoon, Major Frank E. Wetherell, commanding the 1st Battalion, attacked our outpost, the alarm was sounded and troops formed promptly and the attack was repulsed.

July 22, 1906. Forenoon, privilege was given for divine service. Afternoon, muster of troops by Major J. A. Olmsted, U. S. A. Guard-mounting at 4 p.m. Parade at 7 p.m.

July 23, 1906. Troops departed for home stations in compliance with S. O. No. 58, A. G. O., dated Des Moines, Iowa, June 29, 1906.

The camp sites en route admitted of considerable variety, entailing many hardships and experiences; while the maneuver and practice march proved instructive and inspiring to officers and men, who with one accord unite in saying they would much prefer the hardship of this duty than the annual encampments. The morale of the troops was excellent, and I feel that credit should be given officers and men who show that they

have given no little time from their duties in civil life to this study, which insures the protection of home in time of peace, and country in time of war.

The health of the command was good; there being but 22 minor cases of sickness, seven of which was due to causes existing previous to the practice march. Lieutenant Charles Weeks and Joseph C. King of the U. S. Army, accompanied us as visiting officers and rendered valuable assistance. The rations were ample, but of poor quality. The railway and wagon transportation was sufficient, excepting the transportation of officers' horses, which was very unsatisfactory, in that mounts did not arrive and depart with the troops.

In closing I wish to recommend for the improvement of the Guard, that the maximum of the companies be increased; that company commanders be furnished complete equipment for every man; that the field uniform be issued to replace the khaki, that officers' horses be transported on troop train; that the practice march be for ten days instead of eight; that regimental field, staff and non-commissioned staff be ordered to report one day previous to the arrival of the troops; that the regimental commissary be furnished samples of the rations contracted for by the State.

Very respectfully,
FRANK W. BISHOP,
Colonel 54th Infantry.

HEADQUARTERS 56TH INFANTRY, I. N. G.
Des Moines, Iowa, September 11, 1906.

To the Adjutant General, State of Iowa,
Des Moines, Iowa.

SIR:—I have the honor to submit the following report of the tour of duty performed by this regiment at the Camp of Instruction, Pawnee Flats, Fort Riley, Kan., September 1 to 9, 1906, as per G. O. No. 18, A. G. O., c. s.

On the evening of August 31st, I proceeded to Council Bluffs, where the regiment was ordered to assemble on September 1st, arriving there at 10 p.m.

I found the Assistant Adjutant General at Council Bluffs in charge of the railway transportation. Captain Lane, 55th Infantry detailed as Regimental Quartermaster, reported at noon with the saddle horses, which he had hired and led into Council Bluffs for shipment.

The troop trains were all late, the first company arriving about 4 p.m., but all were in by 5:15 p.m. The Union Pacific had our trains all set in ample time for embarkation, except that there were only two ten-section standard sleepers, or a total of 40 berths instead of the 51 berths that had been ordered for officers. This shortage was soon remedied by the assignment of another ten-section standard sleeper for our use. This and the transfer of one car of baggage caused some delay, but the troops were entrained and the first section pulled out at 7 p.m. closely followed by the second section. Owing to a misunderstanding, the baggage of Co. "G" and the band had been taken to Omaha, by the Illinois Central Railway, which necessitated a stop there to pick that up.

The sections were arranged as follows:

FIRST SECTION.

Two standard sleepers, 6 tourist sleepers, 1 U. P. baggage car, and 1 Arms Palace horse car, carrying the field, staff, non-commissioned staff, hospital detachment, excepting detail to 2d section, band and Companies "K," "G," "B," "L," and "M," under my command.

SECOND SECTION.

One standard sleeper, 7 tourist sleepers and 1 C. & N. W. baggage car, containing Companies "F," "C," "D," "E," "A," "I" and "H" under the command of Major Parker, assisted by the following staff; Assistant Surgeon Murphy, Lieutenants Ringland and Laird, Sergeant Major Carpenter and one sergeant and three men of the hospital detachment. The total strength of the command was fifty officers and five hundred seventy-one enlisted men.

The officers detailed for duty with this regiment all reported excepting First Lieutenant Gene J. Jensen, Co. "M," 53d Infantry, from whom I received a telegram at 4:15 p.m. of September 1st, saying that it was impossible for him to come. With the approval of the Assistant Adjutant General, I directed Captain Samuel A. Greene, Co. "L," 55th Infantry, to report to Captain Miller, Co. "D," as First Lieutenant, which he did.

At Manhattan we passed some Missouri troops en route home from Fort Riley, who relieved us of eleven campaign hats by snatching them from the heads of our men, who were leaning out of the car windows or were off the train.

In spite of the fact that the U. P. Ry. people had agreed in writing to take the troops to Fort Riley in twelve hours from the time that we were ready to move at Council Bluffs, it was 12 o'clock noon when the first section was set on the side track at Pawnee Flats, and the second section did not arrive until 1:10 p.m. The cars furnished were clean, properly equipped and better than the average furnished for troops.

Captain Raymond Sheldon, 18th U. S. Infantry, met us on debarking and presented me with a stack of orders and circulars from Headquarters of the Provisional Brigade, containing detailed instructions for the entire tour of duty, which we endeavored to carry out as fast as we could acquaint ourselves with their contents. Captain Sheldon, by order of the Brigade Commander, General Wint, was assigned to duty with this regiment for the week, and was of great assistance at all times.

Sunday afternoon was devoted to making camp, which was done promptly and without confusion, except that several companies helped themselves to Quartermaster supplies as they were drawn through camp. An informal guard mounting was had at 5 p.m.

The following schedule of exercises, prescribed by the Brigade Commander, was observed by this command:

MONDAY, SEPTEMBER 3D.

A. M.—Infantry drill (battalion close order) under direction of Regimental Commander.

Hospital Corps instruction under direction of the C
Band practice during drill hour.

P. M.—Same as a.m. except that infantry will take
and the Hospital Corps instruction will be similarly
Lecture on military courtesy and guard duty, afte
Sheldon.

Band concert after retreat.

Note: At Brigade Headquarters during which tl
command paid their respects to General Wint.

TUESDAY, SEPTEMBER 4TH.

A. M.—Same as September 3d, except that Infar
"Troops in Battle," Pars. 335 to 347 Infantry Drill Re
Hospital Corps instruction will be similarly advanced.

P. M.—Same as a.m.

Instruction in Field Engineering, 3:30 p.m.

Muster at 4:30 p.m. by Captain Sheldon.

Band concert after Retreat.

WEDNESDAY, SEPTEMBER 5TH.

A. M.—"The General" at 8:35 o'clock. Compliance
a.m.

Evolutions of the regiment or such other exercises
Commander may deem most desirable.

Note: This regiment drilled the ceremony of parad
Majors were put in command for thirty minues eacl
taking the battalions, for close order drill, closing w
pitching a shelter camp by regiment.

P. M.—"The General" at 2:30 o'clock. Complian
8th p.m.

Exercise.

At 4 p.m. the 56th Infantry will march from camp
guard, via the Ogden, Fort Riley, Milford road to
where it will pitch a shelter tent camp for the nighi
carry in his haversack uncooked rations for two mea
will prepare his own supper and breakfast. The equ
blank ammunition and arrangements for fuel, will be
Thursday, August 9th, in Circular 3.

Note: This exercise was carried out as above with
each man was required to carry three uncooked meals
lunch for Thursday noon while cooking his breakfast i
"L," Captain Edwards and the band were left as a can

THURSDAY, SEPTEMBER 6TH.

A. M.—Breaking of shelter tent camp after breakfa

At 10 a.m. Problem No. 5 was taken up by the Brown detachment, under my command. See orders and report thereof hereto attached and made a part of this report.

Owing to the severe heat, and the fact that the men were carrying the heavy rolls during this problem and the return to camp, guard mounting was delayed until 5:30 p.m. There were only 8 stragglers or men who failed to return to camp in ranks, as shown by the reports of the company commanders.

At 6 p.m. Colonel Logan, Major Wetherell, 54th Iowa Infantry and the field officers of this regiment had the pleasure of dining at Headquarters with General Wint and staff.

At 7:30 p.m. all of the officers of the Brigade, excepting the various Officers of the Day, met in a large tent near the center of the camp for a discussion of the problems of the day. This discussion was both animated and instructive.

FRIDAY, SEPTEMBER 7TH.

Was devoted to a problem on a large scale, including most of the troops of the Brigade, involving a cavalry screen, advance guard, outpost and the formation of a line of battle. The Brown Army, of which this Regiment was a part, was under the command of Major Allen of the Artillery Corps. Officers senior to him being excused from participation. The regiment was under the command of Major Parker. As soon as a copy of his report of the part taken by this Regiment in this problem reaches me, it will be forwarded. I attended the problem as an observer, taking a position with Lieutenant Casey's Horse Battery on the outpost line, where I had an excellent opportunity of following the development of the problem.

As the Regiment did not return to camp until 4:30 p.m. the parade of the Iowa troops scheduled for 4 p.m. was omitted by permission of the Chief of Staff.

At 7:30 p.m. the officers met for the discussion of the problem as usual.

SATURDAY, SEPTEMBER 8TH.

A. M.—Inspection of the Iowa troops by the Inspector General, Lieutenant Colonel Murray, 11th U. S. Cavalry, at 8:30.

Note: This inspection, in heavy marching order, was marked by an entire absence of ceremony, and the practical instruction given to officers and men during its progress.

Payment of Iowa troops commenced at 9:30 a.m. and completed as fast as the companies were relieved from Inspection. The last company was paid at 1 p.m.

P. M.—Police of camp preparatory to departure. Entraining and departure of Iowa troops for home stations.

Note: The U. P. Ry. people had promised to set our cars at noon, but it was 3 p.m. before this was done. As a consequence it was 4 p.m. when the troops were entrained and 4:30 when the first section pulled out, closely followed by the second section.

The sections were made up as follows:

FIRST SECTION.

Two standard sleepers, 5 tourist sleepers, 2 baggage cars and one horse car, carrying the field, staff (except detail with second section), hospital detachment, band and companies "G," "M," "F," "B," and "C," under my command.

SECOND SECTION.

One standard sleeper, 7 tourist sleepers, 1 baggage car, containing Companies "A," "D," "E," "H," "I," "K," and "L," under the command of Major Mahoney.

Both sections stopped at Marysville, Kan., for supper for the officers. The enlisted men were provided with travel rations.

The first section arrived at the U. P. transfer, Council Bluffs, Iowa, at 5:20 a.m., and the second section at 6:20 a.m., Sunday, September 9th. The cars furnished for the return journey were not quite as good as those for the going trip, but were satisfactory.

The C. & N. W. Ry. and Illinois Central Ry. soon set their cars for the troops. The cars were inspected by the Medical Officer and Quartermaster, and were found to be satisfactory except that the C. & N. W. cars had been iced but the tanks not filled with water. This the superintendent promised to remedy at their own station before moving out from there. The horses were unloaded, the baggage was transferred and the troops were all entrained and moving out at 7:45 a.m. I returned to my home station by the C., R. I. & P. Ry., leaving the U. P. transfer at 9 a.m. and arriving at Des Moines at 1 p.m.

During the afternoon of Monday, September 10th, I was advised through your office that Private Wm. F. Smith of "L" Company had been picked up unconscious near Blue Springs, Neb., removed to Marysville, Kan., and died there Sunday afternoon the 9th inst. So far as can be learned at this time none of the officers or non-commissioned officers of his company were negligent in any way, but I have directed a board of officers to make a careful inquiry into all of the circumstances and report at the earliest practicable moment.

We were assigned to the ground at the eastern end of the camp, which had just been vacated by the Missouri troops. We found it clean and in excellent condition. Our camp was pitched in column of companies in two lines. Following the example of the regular troops, the Majors and Staff were placed as shown for the camp of a battalion in the Field Service Regulations. I believe that this is an improvement upon the place in the company officers line as shown in the Infantry Drill Regulations. Each company kitchen had a hydrant of good water, the same as the Fort Riley Post supply. There were also shower baths for both officers and enlisted men which were greatly enjoyed. The supply of water at the officers' bath and the hydrants on the headquarters row was not sufficient when the animals were being watered, but was ample at all other times. The ground was well drained toward the rears and the location very sightly. As there had been no rain for some weeks, the dust was bad, but we had the least of it owing to our position upon the flank.

Galvanized iron rears with covers, two to each battalion for enlisted men and one for officers were provided, also urinal and garbage cans. Lime was freely furnished for use in and for whitewashing all of these vessels. The rears were emptied with a large tank and suction pump, a great improvement upon the dipping methods used at our last encampments. Our sanitation was only "Good" and not up to our last year's camp record. With so much work that was new to both officers and men and in the absence of Colonel Humphrey, I found it very difficult to give this the attention that it should have had.

The rears when we arrived were screened with brush and sunflower plants. These were not sightly, and one of our officers ran the end of a branch into his eye at night, but fortunately escaped serious injury. As soon as we could, we put up our canvas sink screens, which were a great improvement.

We were somewhat hampered in making our camp on the first day by the shortage of tent pegs, and were obliged to make a good many, which was a slow job with the tools at hand. The absence of bed sacks for the men made the camp much more difficult to keep in presentable condition. The sacks arrived by express so late in the week that only a few companies drew them.

As the transportation absorbs more than one-half of the total cost to the Government of the participation of the militia in such camps, it seems that arrangements should be made for fewer troops, and at least a two weeks' tour. As it is now, an organization has just time to get well settled in camp, the men are just becoming accustomed to the life and learning how to take care of themselves, and the commanding officer is just ready to give his attention to sanitation, drill, problems and exercises, when he must break camp and return home. The second week would be worth more than three tours of one week each and would serve to fix the correct way of doing things upon the minds of both officers and men.

It would be a very great convenience and result in better work by the militia if the troops which are to participate in these Camps of Instruction could be furnished with copies of the program, camp orders, etc., in sufficient time to have an opportunity to familiarize themselves with details before arriving upon the ground, when there is so much for everyone to do in a hurry. The Chief of Staff, Lieutenant Colonel Sharpe, informed me that an attempt was made to do this, but that it did not succeed in any case.

The horses provided by the Quartermaster were mostly range horses, but averaged better than usual for hired horses. They cost each mounted officer $15.75 for this tour. When this amount and his mess bill is taken out of a lieutenant's or even a captain's pay for 9 days, it leaves him very little to keep up his uniform, to say nothing about pay for his time and equipment. Some more equitable arrangement should be made, either by the State or National Government for those officers whose duty requires them to mount. I was informed that there were many public animals in this camp needing exercise, and beg to suggest that sufficient troop horses could easily be assembled at such camps by the Government to provide militia officers with mounts, at a cost to them not greater than the

difference between mounted and unmounted pay for grades of captain and lower. If this is not practicable, the State should pay the excess of cost of the horses over such difference.

The cooked meals provided by the company commanders were generally satisfactory, much more so than travel rations would have been. Some attempted too much variety and provided such delicacies as fried chicken, etc.

Lieutenant C. E. Chubb of Co. "F" was detailed as topographical officer, and prepared the excellent road maps and sketches, copies of which are submitted herewith. It seems to me that instruction in this work should have been given to at least one Battalion Staff Officer and one Lieutenant of each company during this tour. It is a subject upon which the average militiaman has need of instruction.

Lieutenant R. J. Laird was designated as Ordnance Officer.

The presence of your Assistant Adjutant General, Colonel Logan, in charge of the railway transportation and the State pay of the enlisted men relieved me of this work, and it was a great pleasure to the regiment to have him with us.

Every possible courtesy and assistance was extended to us by the Brigade Commander, his Staff and the officers and men of the regular establishment. The feeling of mutual helpfulness and comradeship could not have been stronger if we had been regular troops. On behalf of the regiment and myself, I desire to express our deep appreciation of the many courtesies received.

The health of the command was excellent. Only two cases of serious illness developed. The camp sanitation was almost entirely looked after by the medical officers who were faithful and efficient.

The program of exercises laid down for the militia by the Chief of Staff was well adapted to give them the maximum of instruction possible for unhardened troops in the limited period of five and one-half working days. We went to Fort Riley expecting to learn and to have fairly strenuous work, and were not disappointed in either particular. But the work was not unduly severe even for our soft troops, and I confidently believe that this tour was worth more to the military efficiency of the regiment than two ordinary camps.

The officers detailed for duty with us from other regiments performed their various duties with zeal, ability and discretion.

I enjoyed the hearty and loyal support of every officer and enlisted man present with the regiment. If we made a creditable showing for the State of Iowa and its National Guard, and I believe that we did, it was owing to the fact that each officer and man performed his duty cheerfully and to the best of his ability. Not a man was in the guardhouse or under arrest, and there were almost no breaches of orders or good behavior brought to my attention. I confidently believe that few States can show as fine a body of officers and men as the 56th Iowa Infantry.

I enclose copies of important General Orders and Circulars issued from Brigade Headquarters.

Very respectfully,

THOS. F. COOKE,

Lieut. Colonel 56th Infantry, Iowa National Guard, Commanding.

GENERAL ORDERS, NUMBER 25.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, November 2, 1906.

I. The reports of Colonel W. H. Evans, General Inspector of Small Arms Practice, of the State and National Competitions in rifle firing for the year 1906, are published for the information of all concerned.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

OFFICE GENERAL INSPECTOR S. A. P.
Red Oak, Iowa, November 1, 1906.

The Adjutant General, Des Moines, Ia.

SIR:—I have the honor to report that in compliance with G. O. No. 10, A. G. O., c. s., I assumed command of the State Rifle range on the morning of August 21, 1906.

I found everything in good shape and ready for business.

The detailing of special details for work in the pit, etc., is certainly a great improvement over the old system. It allows the teams to devote their entire time to shooting and is very satisfactory to all concerned.

The individual scores were not as high as some during former competitions, but the increased number of high scores made this year, goes to show that interest in shooting continues to grow.

The program, with some exceptions in the time table, was carried out as published, except that rain prevented the completion of the Regimental and Dows matches. However, everything but the 1,000 yard range was fired, and the increase in the aggregate of each of the regimental teams, shows that there now are a larger number of good shots than ever before.

I wish to commend in the highest terms the work of my staff. Every member performed his work in a meritorious manner, with the result that the work in all the departments was kept in first class condition.

The mess this year was good. There was no complaint, the food was good and likewise the service, and I would recommend that similar plans be followed in the future.

Very respectfully,

W. H. EVANS,
Colonel and General Inspector Small Arms Practice, I. N. G.

ORDERS NUMBER 1.

CAMP—MILITARY RIFLE RANGE,
Fort Des Moines, Iowa, August 21, 1906.

I. Pursuant to General Orders No. 10, A. G. O., c. s., I hereby assume command of the troops in their Annual Competition in Rifle Practice for the year 1906.

W. H. EVANS,
Colonel, General Inspector Small Arms Practice.

VIII. Mail will be delivered from and received at the Quartermaster Sergeant's tent.

By order of Colonel Evans:

THOMAS A. BERKEBILE,
Captain and Camp Adjutant.

SHAW MATCH.

First—Co. "I," 53d Infantry, Waukon	807
Second—Co. "A," 56th Infantry, Mason City	803
Third—Co. "K," 56th Infantry, Emmetsburg	789
Fourth—Co. "H," 56th Infantry, Sioux City	786

TYRO.

200 yards—First Sergt. Charles E. Cutshall, Co. "L," 53d Infantry	43
300 yards—First Sergt. P. J. Miller, Co. "D," 56th Infantry	46
500 yards—Sergt Jas. L. Carlson, Co. "I," 53d Infantry	49
600 yards—Sergt Jas. L. Carlson, Co. "I," 53d Infantry	44

HULL MATCH.

First—Sergt. Ross Kenyon, Co. "K," 55th Infantry	88
Second—First Lieut. A. S. Bowen, Co. "I," 53d Infantry	86
Third—Sergt. H. L. Herrick, Co. "C," 56th Infantry	86
Fourth—Sergt. H. E. Boyer, Co. "H," 56th Infantry	85

NATIONAL RIFLE ASSOCIATION.

First—Captain F. S. Hird, Co. "A," 55th Infantry	70
Second—Sergt. J. L. Carlson, Co. "I," 53d Infantry	67
Third—Sergt. F. F. Ruehle, Co. "K," 56th Infantry	67

CONSOLATION.

First—Sergt. P. J. Miller, Co. "D," 56th Infantry	46
Second—First Lieut. G. L. Lawson, Co. "I," 56th Infantry	45
Third—Sergt. D. H. Glenn, Co. "K," 56th Infantry	45
Fourth—Sergt. E. C. Johnson, Co. "M, 54th Infantry	45

ALLISON MATCH.

First—First Lieut. A. S. Bowen, Co. "I," 53d Infantry	88
Second—Private J. L. Hennessy, Co. "I," 53d Infantry	78
Third—Corporal J. H. Van Wagener, Co. "K," 55th Infantry	74
Fourth—Sergt. E. E. Hildebrand, Co. "H," 56th Infantry	73

TYRO.

First—Sergt. Ross Kenyon, Co. "K," 55th Infantry	66
Second—Sergt. C. N. Ross, Co. "K," 55th Infantry	65
Third—Private C. B. Cook, Co. "G," 53d Infantry	61

DRAKE MATCH.

First—First Lieut. A. S. Bowen, Co. "I," 53d Infantry	150
Second—Private J. L. Hennessy, Co. "I," 53d Infantry	142
Third—Sergt. E. E. Hildebrand, Co. "H," 56th Infantry	141
Fourth—Sergt. Ross Kenyon, Co. "K," 55th Infantry	127

TYRO.

First—Sergt. J. L. Carlson, Co. "I," 53d Infantry	127
Second—Major E. C. Johnson, 53d Infantry	121
Third—Sergt. P. L. Harms, Co. "A," 53d Infantry	116

REVOLVER.

First—Lieut. Warren, United States Cavalry	115
Second—Major F. R. Fisher, 53d Infantry	113
Third—Private C. O. Radcliffe, Co. "F," 56th Infantry	113
Fourth—Private R. J. Hildeman, Co. "A," 56th Infantry	112

CLARK MATCH.

First—Co. "A," 56th Infantry	193
Second—Co. "K," 56th Infantry	190
Third—Co. "H," 56th Infantry	190

INSPECTORS' MATCH.

First—Lieut. E. S. Geist, 53d Infantry	171
Second—Captain W. S. Rankin, 56th Infantry	159
Third—Lieut. L. D. Ross, 55th Infantry	155

DOW'S MATCH.

First—56th Regiment	2665
Second—53d Regiment	2561
Third—55th Regiment	2423
Fourth—54th Regiment	2288

INDIVIDUAL SCORE.

Highest slow fire—First Lieut. A. S. Bowen, Co. "I," 53d Infantry	112
Best Skirmish run—Sergt. C. N. Ross, Co. "K," 55th Infantry	87
Best Aggregate—First Lieut. A. S. Bowen, Co. "I," 53d Infantry	261
2d Best Aggregate—Private R. J. Hildeman, Co. "A," 56th Infantry	248

REGIMENTAL MATCH.

First—56th	3117
Second—53d	3086
Third—55th	3004
Fourth—54th	2939

NATIONAL MARKSMAN'S RESERVE MATCH.

Entries	206
Qualifications	131

OFFICE GENERAL INSPECTOR, S. A. P.
Red Oak, Iowa, November 1, 1906.

The Adjutant General, Des Moines, Iowa.

SIR:—I have the honor to report that in accordance with General Orders No. 10, A. G. O., c. s., the 1906 State Rifle Team was selected, as follows:

Team Coach, Brigadier General W. H. Thrift, Adjutant General.
Team Spotter, Captain E. E. Lucas, Co. "M," 54th Infantry, Acting Regimental I. S. A. P.
Lieutenant A. S. Bowen, Co. "I," 53d Infantry.
Lieutenant E. S. Geist, Battalion Q. M. and Comsy., 53d Infantry.
Sergeant J. L. Carlson, Co. "I," 53d Infantry.
Private Romeo J. Hildeman, Co. "A," 56th Infantry.
Sergeant E. E. Hildebrand, Co. "H," 56th Infantry.
Captain F. S. Hird, Co. "A," 55th Infantry.
Sergeant C. L. Ellsworth, Co. "I," 56th Infantry.
Sergeant C. N. Ross, Co. "K," 55th Infantry.
Sergeant Cecil E. Gantt, Co. "H," 56th Infantry.
Private Vernon Finkle, Co. "F," 56th Infantry.
Sergeant A. R. Ruehle, Co. "K," 56th Infantry.
Private J. L. Hennessy, Co. "I," 53d Infantry.

Alternates as follows:

Sergeant L. W. Mayo, Co. "A," 56th Infantry.
Sergeant E. C. Johnson, Co. "M," 54th Infantry.
Lieutenant Geo. Bever, Jr., Co. "E," 54th Infantry.

The team left Des Moines August 30, over the Great Western, arriving at Chicago in the evening of August 31, where we took a special sleeper for Sea Girt. We arrived at Sea Girt Sunday morning, September 2, after an uneventful trip and immediately went into camp.

Monday, September 3, was devoted to the President's match, six men entering but only four finishing.

September 4 and 5 were devoted to the National Team Match, our team finishing in eighteenth place.

September 6 was devoted to the National Individual Match, the entire team entering but only six finishing.

On September 7 eleven men entered the National Revolver Match.

NATIONAL INDIVIDUAL REVOLVER MATCH.

	Slow	Time		Rapid		Total	Rank
	75	25	50	15	25		
First Lieut. A. S. Bowen	40	50	40	50	47	227	1
Private R. J. Hildeman	28	45	42	50	44	219	2
Sergt. Jas. L. Carlson	37	44	37	47	38	203	6
Capt. Fred S. Hird	39	41	34	50	35	199	7
Sergt. E. E. Hildebrand	36	38	27	44	38	183	10
Private J. L. Hennessy	37	45	40	44	44	210	4
Sergt. August R. Ruehle	37	36	37	47	34	191	8
Lieut. E. S. Geist	36	40	35	38	30	179	11
Private Vernon Finkle	38	43	38	50	44	213	3
Sergt. Clyde L. Ellsworth	25	37	36	46	46	190	9
Sergt. E. C. Johnson	34	39	38	50	47	208	5

Why the team finished in eighteenth place is susceptible of the following explanation: Lieutenant A. S. Bowen contracted a severe cold en route, which settled in his head and eyes, which militated against his shooting and this officer lost for the team over his score of 1905, 78 points.

The low score of Sergeant C. N. Ross was due to sickness. Had it not been for the above conditions the team would have finished in at least twelfth place.

After the experiences of this match under the rules for selecting State Team, I am convinced that a stronger team could be secured by a change in manner of selecting same. I, therefore, recommend that in the selection of the State Team for 1907, it be made under the following conditions: That in the month of June there be held a competition for places on the Team and only such members of the Guard who can furnish the Adjutant General certified scores of 10 consecutive shots at each of the ranges, 200, 600 and 800 yards, slow fire, with an average of 80 per cent at each range and 10 consecutive shots at 1,000 yards; one skirmish run of 20 shots, with rapid fire of 10 shots at 200 yards with an average of at least 70 per cent at each, will entitle the party making said averages to compete in above competition.

Said competition to be conducted by the Officers of the Small Arms Department at the close of which, twenty or twenty-five of the competitors will be selected and held for additional practice on their home ranges, the State furnishing the ammunition, a report of all firing to be made to the General Inspector of Small Arms Practice. At a suitable time prior to the National Match these men will be ordered to assemble for further competition for the final selection of State Team.

Company Commanders should be advised that in addition to the soldier's markmanship, he must be a person of good habits, free from the use of intoxicating drinks or the use of stimulants in any form.

Very respectfully,

W. H. EVANS,

Colonel, General Inspector Small Arms Practice, I. N. G.

SCORES OF IOWA STATE RIFLE TEAM, IN PRESIDENT'S MATCH.

	Slow		Total	Rank	Rapid	Rank	Skirmish	Grand total	Rank.
	200	600			200		600 to 200		
First Lieut. A. S. Bowen	26	24	50	5	45	2	64	159	2
Private R. J. Hildeman	25	32	57	2	35	5	65	157	3
Sergt. Jas. L. Carlson	26	23	49	6	45	3	*	.....	...
Capt. Fred S. Hird	25	31	56	3	44	4	74	174	1
Sergt. E. E. Hildebrand	26	26	52	4	32	6	*	.....	...
Lieut. E. S. Geist	30	33	63	1	45	1	42	150	4

* Did not run.

SCORES OF TEAM IN NATIONAL MATCH 1906

	200 yards	600 yards	800 yards	1,000 Yds.	R. F.	Skirmish	Total	Rank.
Lieut. A. S. Bowen	39	33	39	33	46	34	224	9
Private J. L. Hennessy	38	40	40	37	28	56	239	7
Lieut. E. S. Geist	43	39	43	25	45	57	252	5
Sergt. J. L. Carlson	41	39	37	36	39	79	271	3
Sergt. C. L. Ellsworth	38	37	45	37	35	36	228	8
Sergt. C. N. Ross	28	37	13	....	....	....	.....	...
Lieut. Geo. Bever, Jr., Alternate	....	....	....	39	40	48	205	10
Sergt. E. E. Hildebrand	44	41	39	32	43	86	285	1
Sergt. C. E. Gantt	32	27	38	31	40	29	197	11
Sergt. A. R. Ruehle	37	42	38	31	43	54	245	6
Private V. Finkle	38	36	37	17	40	12	190	12
Capt. F. S. Hird	40	38	40	29	44	72	263	4
Private R. J. Hildeman	37	40	40	41	47	70	275	2
Total	....	....	....	....	....	....	2,864	...

SCORES OF TEAM IN NATIONAL INDIVIDUAL MATCH, 1906.

	Slow		Rapid	Skirmish	Slow		Total	Rank
	200	600	200		800	1,000		
First Lieut. A. S. Bowen	44	45	38	81	35	35	278	1
Private R. J. Hildeman	42	44	41	69	41	28	265	3
Sergt. J. L. Carlson	42	39	42	68	44	19	254	5
Capt. F. S. Hird	47	42	43	65	40	23	260	4
Sergt. E. E. Hildebrand	42	42	40	70	....	.....	194	...
Private J. L. Hennessy	39	45	39	83	39	6	251	6
Sergt. August R. Ruehle	40	41	39	79	....	.....	199	...
Lieut. E. S. Geist	43	42	42	77	44	20	268	2
Sergt. C. N. Ross	36	43	....	....	....	.....	79	...
Private Vernon Finkle	39	31	43	54	....	.....	167	...
Sergt. Clyde L. Ellsworth	40	46	45	54	....	.....	185	...
Sergt. Cecil E. Gantt	39	42	39	23	....	.....	143	...
Alternates—								
Sergt. L. W. Mayo	40	41	33	....	....	.....	114	...
Sergt. E. C. Johnson	40	44	38	47	....	.....	169	...
Lieut. Geo. Bever, Jr.	42	37	42	....	....	.....	121	...

GENERAL ORDERS, NUMBER 26.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, November 12, 1906.

I. The death of Colonel James A. Guest at his home in Burlington, Iowa, November 11, 1906, is announced with sorrow. Colonel Guest has an honorable record as a soldier in the Civil War and in the Iowa National Guard, and his comrades mourn his death.

II. The military record of Colonel Guest was as follows: Private Co. "C," 160th N. Y. Vol. August 29, 1862; wounded severely in battle at Opequan; promoted to Corporal, Sergeant, and Ordnance Sergeant; Lieutenant June, 1865; mustered out November, 1865.

Captain Co. "H," 2d Regiment, Iowa National Guard, September 15, 1884; Major November 24, 1886; Lieutenant Colonel October 20, 1888; resigned April 18, 1892, for re-organization; re-elected Lieutenant Colonel 2d Regiment, April 30, 1892; Colonel 2d Regiment January 5, 1894; retired February 24, 1896.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

CIRCULAR NUMBER 1.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, February 1, 1906.

The itinerary for the inspection of the Iowa National Guard by United States Army Officers under the provisions of section 14 of the Militia Act of 1903, is hereby announced for the information of all concerned.

Orders in relation to the inspection will be promulgated as soon as received from the State Printer, which may be delayed on account of printer's strike.

ITINERARY FOR THE FIFTY-THIRD INFANTRY.

Inspection to begin March 12, 1906.

March 12, 1906	Des Moines to Maquoketa	Co. M, Fifty-third Infantry
March 13, 1906	Dubuque	Co. A, Fifty-third Infantry
March 14, 1906	Waukon	Co. I, and Band, Fifty-third Infantry
March 15, 1906	Cresco	Co. E, Fifty-third Infantry
March 16, 1906	Waterloo	Co. B, Fifty-third Infantry
March 17, 1906	Manchester	Co. D, Fifty-third Infantry
March 19, 1906	Independence	Co. L, Fifty-third Infantry
March 20, 1906	Vinton	Co. G, Fifty-third Infantry
March 21, 1906	Cedar Rapids	Co. C, Fifty-third Infantry
March 22, 1906	Toledo	Co. K, Fifty-third Infantry
March 23, 1906	Tipton	Co. F, Fifty-third Infantry
March 24, 1906	Clinton	Co. H, Fifty-third Infantry

ITINERARY FOR THE FIFTY-FOURTH INFANTRY.

March 26,1906	Davenport	Co. B, Fifty-fourth Infantry
March 27,1906	Muscatine	Co. C, Fifty-fourth Infantry
March 28,1906	Iowa City	Co. I, Fifty-fourth Infantry
March 29,1906	Grinnell	Co. K, Fifty-fourth Infantry
March 30,1906	Newton	Co. L, Fifty-fourth Infantry
March 31,1906	Oskaloosa	Co. F, Fifty-fourth Infantry
April 3,1906	Ottumwa	Co. G, and Band, Fifty-fourth Infantry
April 4,1906	Centerqille	Co. E, 54th Infantry, and Band, 55th Infty
April 5,1906	Fort Madison	Co. A, Fifty-fourth Infantry
April 6,1906	Burlington	Co. H, Fifty-fourth Infantry
April 7,1906	Fairfield	Co. M, Fifty-fourth Infantry
April 9,1906	Washington	Co. D, Fifty-fourth Infantry

ITINERARY FOR THE FIFTY-FIFTH INFANTRY, AND FIRST SIGNAL COMPANY.

March 12,1906	Des Moines	Cos. A and F, Fifty-fifth Infantry
March 13,1906	Des Moines	First Signal Company
March 14,1906	Winterset	Co. G, Fifty-fifth Infantry
March 15,1906	Ames	Co. C, Fifty-fifth Infantry
March 16,1906	Atlantic	Co. H, Fifty-fifth Infantry
March 17,1906	Council Bluffs	Co. L, Fifty-fifth Infantry
March 19,1906	Shenandoah	Co. E, Fifty-fifth Infantry
March 20,1906	Red Oak	Co. M, Fifty-fifth Infantry
March 21,1906	Villisca	Co. B, Fifty-fifth Infantry
March 22,1906	Corning	Co. K, Fifty-fifth Infantry
March 23,1906	Creston	Co. I, Fifty-fifth Infantry
March 24,1906	Knoxville	Co. D, Fifty-fifth Infantry

ITINERARY FOR THE FIFTY-SIXTH INFANTRY.

March 26,1906	Webster City	Co. C, Fifty-sixth Infantry
March 27,1906	Mason City	Co. A, Fifty-sixth Infantry
March 28,1906	Algona	Co. F, Fifty-sixth Infantry
March 29,1906	Emmetsburg	Co. K, Fifty-sixth Infantry
March 30,1906	Sheldon	Co. E, Fifty-sixth Infantry
March 31,1906	Rock Rapids	Co. D, Fifty-sixth Infantry
April 2,1906	Sioux City	Cos. H and L, Fifty-sixth Infantry
April 3,1906	Ida Grove	Co. B, Fifty-sixth Infantry
April 4,1906	Sac City	Co. M, Fifty-sixth Infantry
April 5,1906	Fort Dodge	Co. G, and Band, Fifty-sixth Infantry

The inspection of the 53d and 54th Regiment will be made by Major J. A. Olmsted, U. S. A., retired, on duty with the Iowa National Guard.

The inspection of the 55th and 56th Regiment will be made by an officer of the U. S. A., the name of whom will be designated in orders.

W. H. THRIFT,
Adjutant General.

CIRCULAR NUMBER 2.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, March 10, 1906.

Copy of letter of C. J. Crane, Lieutenant Colonel, Military Secretary Northern Division, U. S. Army, St. Louis, Mo., is published for the information of all concerned.

"ST. LOUIS, Mo., March 8, 1906.

"The Adjutant General, State of Iowa, Des Moines, Iowa.

"SIR:—The Division Commander directs me to inform you that upon the recommendation of the Commanding Officer, Fort Des Moines, Iowa, orders have this day been issued from these Headquarters relieving Captain Samuel G. Jones, 11th Cavalry, Fort Des Moines, Iowa, from the duty of inspecting the organized militia of your State and detailing First Lieutenant Eben Swift, Jr., 11th Cavalry, of the same post, for this duty.

"Very respectfully,

"C. J. CRANE,
"Lieutenant Colonel, Military Secretary."

By order of the Governor:

W. H. THRIFT,
Adjutant General.

CIRCULAR NUMBER 3.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, May 1, 1906.

The following synopsis, by General Charles King, U. S. A., of the important changes in the New Infantry Drill Regulations, is published by permission of the author, for the information and assistance of all concerned.

By order of the Governor:

W. H. THRIFT,
Adjutant General.

INTRODUCTORY REMARKS.

The first innovation is in arrangement, where by *extended order* appears in the different schools of the soldier, squad, company and battalion. In this circular it is deemed less confusing to follow out one line of instruction completely before taking up the other. Otherwise the paragraphs have been taken up in the same order as in the Drill Regulations.

CLOSE ORDER.

GENERAL PRINCIPALS.

1. The distance between ranks is fixed (40 inches), either in line or column. The interval between men is four inches (instead of six). In forming and aligning the men place the *open palm* of the left hand on the left hip *below the belt*, fingers pointing downward. In forming, the hand is dropped as the man next on the left gains his interval, in *all* other cases at the command *front*.

13. To stay the execution of the movement when marching, for the correction of errors, the instructor commands: 1. *In Place*. 2. HALT, when all halt *in their tracks* and stand fast. To resume the movement the comamnd is: 1. *Resume*. 2. MARCH.

SCHOOL OF THE SOLDIER.

THE RESTS.

32. At command Rest and At Ease men keep one foot in place instead of one heel.

EYES RIGHT OR LEFT.

35. In executing *eyes right* (left) or in dressing, the head is turned so as to bring the left (right) eye in a line about two inches to the right (left) of the center of the body, instead of just to center, as formerly.

FACINGS.

36. The *right face* is now on the right heel and *left face* on left heel instead of both on the left heel.

To *Face in Marching* and advance, turn on the ball of the foot in advance and step off in the new direction with the other. To *face in Marching* without gaining ground, turn on the ball of either foot and mark time.

The above is a very important clause, involving one of the fundamental principles of the new drill. Men *face in marching* in moving "*by the flank*," in *obliquing*, in *changing direction*, in executing *front into line* and in executing the *turnings*.

SETTING UP EXERCISES.

The setting up exercises have been reduced to five and an additional *breathing exercise*. It will be noted, however, that other authorized calisthenics are recommended.

STEPS AND MARCHING.

43. Note that in *double timing* the forearms are raised at the command MARCH, instead of at the preparatory command; also that if marching in quick time and the command be "double time" the command MARCH may be given as either foot strikes the ground.

TO MARK TIME.

45. The *mark time* is a decided departure. The feet instead of being "advanced half their length" and returned, are raised alternately about four inches and re-planted in their tracks. Great care should be exercised not to depress the toes when raising the feet and not to increase the cadence.

HALF STEP.

46. The designation "half step" has been substituted for "short step." To resume the command is: 1. *Full Step.* 2. MARCH.

SIDE STEP.

47. The length has been changed from twelve to ten inches.

TO MARCH BY THE FLANK.

49. It will be noted that in executing *By the Right Flank*, the men "face to the right in marching." For explanation see remarks on Par. 36.

MANUAL OF ARMS.

GENERAL RULES.

54. 9th. A notable change will be noted here. If at an order pieces will be brought to the right shoulder at the command MARCH, instead of at the preparatory command, the three motions corresponding with the first three steps. Short movements (side step, back step, etc.) may be executed at the trail by prefacing commands with the words *At trail*, as,

1, *At Trail*, right step. 2. MARCH.

55. 3d. Note that in the "order" from any position the motion next to the last concludes with *all* fingers of the right hand around the piece, instead of only the first two. The grasp is changed at conclusion, leaving two fingers in front. The piece must reach the ground without shock.

4th. In the position of right (left) shoulder the right (left) hand is in front of and to the left (right) of the elbow, instead of in front of it as formerly.

62. Being at port arms. 1. *Right Shoulder.* 2. ARMS. Note that this is now executed in three, instead of two, motions.

63. Coming from *present* to *right shoulder*, the right hand is changed from the small of the stock to the butt at the *first*, instead of the second motion.

64. *Left shoulder arms* has been added to the manual from any other position in cadence. Right to left shoulder has been changed accordingly.

SCHOOL OF THE SQUAD.

95. *Count Off* has been substituted for *Count fours*. The men, except the right file, execute *Eyes Right* simultaneously and turn the head and eyes to the front successively as they count.

TO MARCH FACE TO THE FLANK.

107. A squad may be faced to the flank and marched with an interval of thirty inches between files, or it may first be closed to facing distance (14 inches), and then moved to the flank. The squad marching by the flank changes direction according to the principles of a column of squads. (Par. 195.)

THE OBLIQUE MARCH.

109. In *obliquing* and in resuming the direct march, men "*half face in marching.*" (Par. 36.)

BEING IN LINE TO MARCH IN COLUMN OF TWOS OR FILES.

114 and 115. See comments on the same movement in the School of the Company. (Pars. 194 and 197.)

TURNINGS.

TO TURN ON FIXED PIVOT.

116. This paragraph and the two that follow should be very carefully studied as all movements in the School of the Company depend upon their proper execution.

At the command 1. *Squad right;* 2. MARCH, the "pivot man marks time, turning to the right in his place." (At West Point, as yet, he faces quickly in new direction. In certain other places he turns while taking six steps, marking time. Decision has been asked.) The other front rank men "by twice obliquing to the right place themselves abreast of the pivot man and mark time." In other words they half face to the right as in marching and move at full step directly toward their new positions; each man as he arrives opposite his place half faces to the right in marching and places himself abreast of the pivot man and begins to mark time. Thus the men arrive on the new line *successively* and, except that they mark time when reaching their position, the movement is very similar to the squad right of the old drill regulations. (Par. 140.)

"The rear rank does not turn as a rank; the men conform to the movement of the front rank," etc. It will be seen by reference to the plate (29), however, that No. 3 of the rear rank before the movement begins *stands directly on a prolongation of the line the rear rank will occupy after the completion of the movement.* He therefore moves straight to the front at full step until in the rear of his file leader when he covers him by facing directly to the right and marks time. No. 4 on his left also moves straight to the front and obliques on to the line after uncovering No. 3. Nos. 1 and 2 meanwhile oblique into their positions. After arriving there all continue to mark time until the command 3. *Full Step;* 4. MARCH, or 3, *Squad;* 4, HALT. ....

TO TURN ON MOVING PIVOT.

117. This movement, so far as it concerns the front rank, is similar to the above except that the pivot man, instead of marking time takes the

half step. If given from a march he faces to the right in marching and takes the half step. The other front rank men move as in the preceding paragraph, maintaining the full step until they arrive abreast of the pivot man when they take up the half step. The rear rank advances and turns on the same ground and exactly in the same manner as the front rank.

THE ABOUT.

118. Squad right about is accomplished by twice executing squad right. Nos. 1, 2 and 3, front rank, at the completion of the first squad right mark time until No. 4 is abreast of them when they again execute the same movement. No. 4 moves at full step and without pause to his position.

LOADINGS AND FIRINGS.

(For modifications prescribed for U. S. magazine rifle, model 1898, see appendix.)

132. In close order, kneeling or lying down, the rear rank does not execute load, aim or fire.

139. The preparatory command 5, *Squad* is given before the command 6. FIRE.

144. The command *Cease firing* takes the place of the old 1. *Cease firing;* 2. LOAD. The pieces are then brought to the order by *command* after executing *Cease firing*. The pieces are always locked (safety lock turned to the right) after executing *Cease firing*.

SCHOOL OF THE COMPANY.

161. A somewhat confusing change will be noted in the third section of this paragraph: "At the formation of the company, the platoons, sections and squads are numbered consecutively from right to left; *these designations do not change when by any movement the right becomes the left of the line or the head becomes the rear of the column.*" The next section relieves the difficulty somewhat: "For convenience in giving commands, etc., the additional designations *right, left,* when in line and *leading, rear,* when in column are applied to platoons, etc."

POSTS OF OFFICERS, ETC.

162. The captain is three paces in front of the center instead of two; the quartermaster sergeant is posted according to his rank. He may therefore be one of the guides.

TO FORM THE COMPANY.

165. A quicker method of calling the roll is now prescribed. The men standing at the order of the first sergeant commands *Report* whereat the

squad leaders in succession from the right salute and report *All present*, or *Private (s)* ..... absent. The first sergeant does not return these salutes.

The post of the Captain when receiving the report of the First Sergeant is twelve paces in front of the company. When the company becomes much reduced in numbers the roll may be called in the old way.

TO OPEN RANKS.

168. The changes apply only to officers. The Lieutenants at the first command carry sabre and place themselves on the right and left of the front rank; at the command MARCH they *move to the front three paces* and facing inward in marching, move parallel with the front of the company to their posts when they halt and face outward. They bring sabres to the order at the command FRONT.

The Captain's post when giving the command MARCH is facing to the left three paces to the front and two paces to the right of the company.

TO CLOSE RANKS.

169. The Lieutenants carry sabre at the first command and at MARCH retrace their steps.

TO DISMISS THE COMPANY.

172. The First Sergeant when dismissing company is three paces to the front and two paces to the right of the company, facing left.

TO TURN ON FIXED PIVOT.

174. In this movement the front rank men move just as in *Squad right* in the school of the squad. So also do the *rear rank men of the first squad.* The other rear rank men move straight to the front three paces and then move as prescribed for the front rank. A reference to the plate (43) will show that during the movement the men in march form a line (faced at an oblique) at right angles to that of the men who have arrived on the new line. The use of the command 1. *In place*, 2. HALT is of great value in teaching this movement.

TO TURN ON MOVING PIVOT.

176. The front rank men execute what is prescribed in the school of the squad. The rear rank, instead of advancing three paces as in the preceding paragraph (174 above), *advances and turns on the same ground as the front rank.*

TO FORM COLUMN OF SQUADS.

178. Executed by all the squads as explained under paragraph 116.

COLUMN OF TWOS.

179. Column of twos may be formed by the command 1. *Twos right;* 2. MARCH, the rear rank closing to facing distance at the first command.

TO CHANGE DIRECTION IN COLUMN OF SQUADS.

181. Executed in succession by all the squads as explained in paragraph 117 except that each rank takes the full step without command when the man on the marching flank arrives abreast of the pivot. This movement is made *without reference* to the guides who simply "conform to the movement." The leading rank therefore turns at once at the command MARCH.

TO FORM COLUMN OF SQUADS AND CHANGE DIRECTION.

182. These movements take the place of the old *Right Forward Fours Right and Fours Right Column Right.* The column of squads is formed from line and the command may then be either 3. *Full step, column left* (or half-left), 4. MARCH, or 3. *Full step, column right* (or half-right), 4. MARCH.

TO FORM LINE FROM COLUMN OF SQUADS.

187. If to the right, Nos. 3 of the rear rank mark the line to be occupied by the rear rank after the completion of the movement. They simply move to the front and face. The pivot men in the front rank on the other hand mark the line to be occupied by the front rank. If, therefore, they pivot in their tracks *no dressing should be necessary.*

TO FORM COLUMN OF FILES.

194. The men in rear mark time instead of halting or standing fast.

FROM COLUMN OF FILES TO FORM COLUMN OF SQUADS.

197. The leading file takes the half step instead of halting and the other files successively take up the half step on arriving in their positions.

MOVEMENTS BY PLATOONS.

200. Under this paragraph (see also Par. 319) a column of sections may be formed from column of platoons in the same manner as a column of platoons is formed from a company. A column of sections may also be formed from a company by the commands 1. *Sections right.* 2. MARCH.

201. The post of the Captain in column of platoons (or sections) is three paces in front of the commander of the leading subdivision. In line of platoons in column of squads the Captain's post is three paces in front of the line of leading guides and opposite the center of the interval between platoons. (Par. 210.)

TO FORM LINE FROM COLUMN OF PLATOONS.

207 and 209. The leading platoon advances company distance before halting instead of platoon distance.

SINGLE RANK.

218. All movements prescribed for double rank may be executed in single rank.

EXTENDED ORDER.

GENERAL PRINCIPLES.

20. Volley firing is much more limited in use. Firing with counted cartridges and at will is used almost exclusively.

LOADINGS AND FIRINGS.

22. Pieces are loaded *prior* to taking extended order and from that time till the end of the battle or exercise are kept loaded without formal command. In advancing to the attack skirmishers lie down upon halting; those who can not see the objective are permitted to rise.

SCHOOL OF THE SQUAD.

149. 2d section. If the squad is acting alone, the Corporal's post is three paces in the rear of the squad at a halt, but when the squad is in line of squads the corporal is three paces in front of the squad whether advancing or at a halt. If deployed as skirmishes he is the left skirmisher.

TO DEPLOY AS SKIRMISHERS.

153. The squad in any formation may be deployed as skirmishers and moved in any direction by the Corporal moving in the desired direction and commanding 1. As skirmishers. 2. MARCH. Or he may indicate the direction in the preparatory command 1. As skirmishers to the right (right front, rear, left rear, etc.) No. 2 front rank moves in the direction indicated; the others place themselves on the line in the most expeditious manner.

NORMAL ATTACK.

157. At the command 1. Skirmishers, 2. HALT when advancing deployed as skirmishers the men halt *abreast* of the Corporal who then falls back into his place in the rear of the line to give the commands for firing. What is said under *Normal Attack* is not meant to be construed as hard and fast regulations governing an attack, but rather as an example of methods under absolutely normal conditions.

SCHOOL OF THE COMPANY.

222. The company in battalion is reguarly extended in one echelon (instead of two); the company acting alone in three.

223. The exercises laid down in the drill regulations, however, and which are to be applied usually by a company drilling alone, presume the company to be an integral part of a battalion, thus allowing the company to drill in the formation most likely to fall to its lot in battle.

POSTS OF OFFICERS, ETC.

224. A marked departure from the old regulations is the position of the officers while advancing. The Captain is six paces in front of the center squad and the Lieutenants six paces in front of their platoons. Should the Captain find it necessary to leave his position during the advance it is immediately taken by the First Sergeant, who is otherwise in the rear of the base squad. This arrangement makes it possible for all to know the position of the base squad at all times.

228. A new and valuable method of forming line of squads across the front of the column, viz., without diverging to either flank. The command is: 1. *Line of squads on (such) squad.* 2. *Rear squads right front into line.* 3. MARCH. The designated squad continues the march to the front in quick time. The squads in the rear execute *right front into line of squads*, while those in front of the designated squad change direction half left and in succession from the base squad move to the front when they have gained their interval from the squad next on the right. See Plate 52.

232. Permits the deploying as skirmishers facing in any direction from any formation without the preliminary forming line of squads. For example, suppose a company marching in line, close order: 1. *As Skirmishers on (such) squad.* 2. *By the right and left flanks.* 3. MARCH. The base squad deploys as skirmishers at once, the other squads on the right and left move out deploying as skirmishers and at the end of the movement the company is fully deployed and marching in the same direction as before.

NORMAL ATTACK.

237. The skirmishers at the command HALT, move up on to the line of the officers before halting, the officers then taking their places in the rear.

238. It is still permissible to advance by rushes of platoons, but the platoons designated to fire do not necessarily fire volleys, but rather at will, and the rushes are somewhat longer than formerly, twenty-five yards instead of fifteen.

CEREMONIES.

GENERAL RULES.

1. (Par. 437) For ceremonies companies in each battalion form from right to left, or front to rear, in order of rank of commanders present, senior on right, next in rank second, etc. Battalions in the regiment and regiments in the brigade follow same rule. For drills companies in battalion take post in order of rank of commanders present at the formation.

The effect of this rule is to shift companies about for drill, but it is not the intention so to shift them for ceremonies.

2. (Par. 438) Only at battalion parade or review may field and staff officers appear dismounted.

3. (Par. 439) In column, as at review, Lieutenant Colonel takes post on right of the staff instead of six paces to right of column.

4. (Par. 440) Sergeant Major (battalion) after posting last guide, passes in rear of file-closers in quick time to extreme right and takes post on right of non-commissioned staff.

5. (Par. 444) Reviewing officer returns salute only of the commanding officer.

6. (Par. 444) Reviewing officer and all with him salute the color on passing in front of it and when it passes them. Those without arms in hand by uncovering.

7. (Par. 449) Commanders of troops on turning out of column to the right of reviewing officer do not return saber unless required to dismount. Nor do they return saber as heretofore prior to joining reviewing officer to accompany him around the command.

8. (Par. 254) Forming battalion the Adjutant, if dismounted, marches with the Sergeant Major to point where the base company is to form. They take post a little more than company distance apart, face each other, draw saber together, establish guides of base company (who face to left instead of each other), then face about and in succession establish guides of the other companies.

BATTALION REVIEW.

9. (Par. 461) At formation for battalion review the Major first faces front until the reviewing officer takes position, then faces battalion. The Adjutant aligns the ranks, and when he starts to his post the Major commands "*Front*" and faces front a second time. The reviewing officer then moves a few paces toward the Major and halts, whereupon the Major faces his line, commands "*Present Arms*" and a third time faces front, then salutes. Time should be taken to allow the Adjutant to reach his post on right of the staff so that all may salute with the Major. When the salute is acknowledged the Major faces battalion, orders arms and a fourth time faces front. The reviewing officer then approaches to six paces of the Major who again salutes (staff remain at carry) joins the reviewing officer and, on his right, accompanies him around the battalion, saber at carry except when passing colors. Having made the circuit and arrived again at right of line the Major halts, a third time salutes reviewing officer, allowing him and his staff to pass on, than moves by their left to his place in front of center, facing battalion.

10. (Par. 461) Passage in review is in column of squads, instead of companies until reaching point of second change of direction. Here each company, in succession, executes squads left, so as to form open column of companies.

11. (Par. 461) Immediately after second change Major and staff take post 24 paces in front of band.

12. (Par. 462) Passing in review each Captain commands "*Eyes*" at ten paces from perpendicular from reviewing officer to the original line. At same time the Captain executes first motion of salute. At six paces (two seconds later) commands "*Right*" and executes second motion. At

six paces beyond perpendicular commands "*Front*" and resumes carry. Major salutes reviewing officer when rear of battalion has passed, and rejoins it, the battalion continuing in open column of companies.

No salutes are given passing in double time except that, after the battalion has passed reviewing officer, the Major again salutes him and retires. Review terminates when Major rejoins battalion.

REGIMENTAL REVIEW.

13. (Par. 465) Only in line or line of masses. (In line of masses the color is in rear (instead of on left) of 2d company; 2d battalion midway between the 2d and 3d companies and the flanks.)

14. (Par. 466) Battalion Adjutants after aligning ranks take post on right of battalion staff. Reviewing officer approaches Colonel and is received as described in battalion review. Colonel and staff do not return saber. Each Major passes 24 paces in front of his leading company. No other change of consequence.

BRIGADE REVIEW.

Similar to regimental. Bragadier General merely commands "*Pass in Review*, MARCH," the Colonels in succession ordering "*Column of Squads*," etc. Colonels do not turn out of column.

GARRISON REVIEW.

Of different arms, senior officer commands. No other officer, except his staff, will turn out of column. Mounted troops remain at starting point until rear element of Foot has completed second change of direction.

BATTALION PARADE.

15. (Par. 474) Numerous changes. Companies form in order of rank. Major's staff, except the Adjutant, take post three paces in his rear in order of rank. Adjutant "informs" First Captain (without saluting) by formula, "*Sir, the line is formed.*"

At last note of retreat "the evening gun is fired and the band begins The Star Spangled Banner, the flag being slowly lowered so as to be caught in the arms of the guard at the close. Just before final bugle note (retreat) the Adjutant faces left, commands "*Battalion Attention*," and resumes front. Major and staff come to attention with Adjutant.

(All soldiers out of ranks in immediate neighborhood spring to attention, without uncovering, and face the flag, if visible, until the last note of the National air. Civilians present should do the same, but can not be required to.)

After opening ranks the Adjutant moves along the line three paces in front of company officers until opposite center, then turns to right.

At "*Take your post, sir*," he places himself at the right of the staff, moving to the right of the Major. At "*Receive the reports, sir*," the Adjutant again passes by the Major's right to a point midway between him and the center (front rank) and there commands "*Report*." Captains in succession salute (with saber) and report as prescribed, the Ad-

jutant returning the salute of each. In reporting the result to the Major he includes any absentees from band and field music previously ascertained.

At command "*Center*" company officers carry saber and face inward. At "*Halt*" (by senior company officer) the band continues playing, the line of officers halts, salutes with saber and returns to carry with the Major. Having given such instructions as may be desired, the Major commands "*Officers Posts*," at which they face about, '*Guide center*" in time to add "*March*," so that they step off with the music. The Senior Captain (or officer) commands "*Officers*" in time to add "*Halt*" when three paces from the line and then supplements the Major's command by adding "*Posts*," at which all face outward and "*March*" in time with the music. Officers move off successively at four paces distance, resume posts and order saber. The music ceases when all have resumed their station.

The Major then closes ranks and commands "*At trail, Squads right March. Battalion halt. Pass in review. Forward. March*," and returns saber to receive the review, after which companies, without halting, are marched in column of squads to their respective company parades by their Captains, unless the Major has directed officers to join the staff and notified the Sergeants to command the companies in review. In this event company officers return saber with the Major and remain with his staff at attention.

REGIMENTAL PARADE.

16. (Par. 476) Only in line or line of masses.

17. (Par. 477) Each battalion forms at Adjutant's call, and each battalion Adjutant, in front of its center, receives and transmits to the Major the reports of the Captains as prescribed in battalion parade. The Regimental Adjutant then directs "*To the Color*" to be sounded, indicates point of rest to Major of base battalion and takes position facing left, six paces to right of post of the Lieutenant Colonel, and there draws saber. In line each Major opens ranks as soon as he has formed on the regimental line. Each Battalion Adjutant takes post on right of the Major's staff.

When line is formed the Regimental Adjutant "informs" First Major by same formula and without salute. When last battalion is brought to parade rest Adjutant turns to his left (the rear), commands "*Sound off*," and then turns to the front.

As last note of retreat is sounding the Adjutant turns to the left, and as the field music ceases, commands "*Battalions, Attention*," (Majors repeat this, also Colonel's commands for the manual) resumes front while band plays The Star Spangled Banner, then at trot moves parallel to and three paces in front of line of field officers to center, turns to the right, halts midway between the Colonel and front rank, faces regiment and commands "*Present Arms*." If parade be held at other hour than retreat he commands "*Battalions, Attention, Present Arms*," faces Colonel and reports. At "*Take your post, sir*," moves at trot (though not prescribed) by the Colonel's right to the right of staff.

New drill regulations do not provide for the Colonel's omitting manual

and directing Adjutants to receive reports. He must first send the Adjutant to his post and command "*Order Arms.*" At "*Receive the reports*" the Adjutant moves again by the Colonel's right, midway to line of Majors and there receives the reports, the Battalion Adjutants moving three paces in front of the line of Majors, then closing on center and facing front. The Adjutant returns the salute of each Battalion Adjutant who at "*Posts, March*" returns to right of battalion staff.

At "*Officers Center, March,*" Adjutant returns to right of regimental staff. At "*Center*" company officers carry saber and face inward. (To left of 2d company, 2d battalion, if three battalions are in line, midway between, if there are but two.) At "*March,*" company officers step off, each in succession facing front on reaching his position. Field and staff officers form in one line and march individually by flank, again facing front. Lieutenant Colonel, Major and staff, 1st battalion, six paces beyond right of line of company officers. Field and staff of 2d and 3d battalions six paces to left of that line. Senior Captain commands, "*Forward, Guide Center, March,*" when the company officers all have faced to the front. Band plays. Field and staff officers advance on line with company officers, the Lieutenant Colonel or Senior Officer present, ordering halt at six paces from commanding officer. Ceremony concludes as in battalion parade. Lieutenant Colonel takes post on right of staff at Colonel's command "*March.*" Majors move individually to their front and turn outward to their assigned position, followed each by his staff. The regiment then marches in review.

LINE OF MASSES.

18. (Par. 478) Battalion Adjutants take post on right of battalion staff as soon as battalion is established in line. At "*Officers Center, March,*" only field and battalion staff officers close in, forming one line. Senior officer orders "*Forward, Guide Center, March.*"

BRIGADE PARADE.

19. (Par. 479) Line of masses only. Bands consolidate, or else that of the 1st regiment sounds off. Adjutant General at right of brigade on line of Colonels. Regimental Adjutants make report to the Adjutant General. Field and staff close to the center on line of Colonels. Commanding officer, 2d regiment, is guide and marches on the General when the officers advance.

BATTALION INSPECTION.

20. (Par. 489) One change of importance. The "general inspection," so-called, is done away with. Immediately after the designated officer has finished his inspection of the non-commissioned staff, the Major commands "*Rest.*" The Adjutant then gives command for inspection of the color guard, after which, in succession, each Captain calls his company to attention on approach of the inspector, and commands "*Inspection Arms.*"

REGIMENTAL INSPECTION.

21. (Par. 494) The Colonel commands "*Rest,*" as soon as non-commissioned staff has been inspected. Each Major in succession calls his bat-

talion to attention on approach of inspector, accompanies him through his battalion, as in battalion inspection, commanding "*rest*" as soon as his non-commissioned staff is inspected.

GUARD MOUNTING.

22. (Par. 507) Adjutant and Sergeant Major march together to parade ground. Sergeant Major "side steps" to right before drawing sword and, after verifying details, takes position two paces to right and two to the front of the guard, facing left, before commanding "*Count Off*," moves parallel to front rank until opposite center when marching out to report and approaches to within two paces of front rank before turning to his right in going to his post; turns to left three paces to left of the guard, halts on line of the front rank, faces about and orders "*Sword*." No other change in Adjutant's duties or commands until "*At trail, Platoons Right*." Commander of guard commands "*Eyes Right*," both in passing officer-of-the-day and old guard. In marching off the commander of the old guard similarly orders "*Eyes Right*" passing the new.

GENERAL HONOR.

23. (Par. 587) Passing the uncased color, or when it passes, all soldiers without arms in hands salute by uncovering, hat or cap held in right hand opposite left shoulder, right forearm against breast. Passing within thirty paces of the flag staff in camp or garrison when the flag is up, the same salute is in order, though the custom has not been general. It is "an uncased color."

24. (Par. 588) When the Star Spangled Banner is played on a formal occasion stand attention, if out of doors, without uncovering. This now applies even to retreat parade when flag is being lowered.

25. (Par. 589) Troops under arms salute other armed bodies, the commanding officer and his seniors. If in line halted, by the present; if in march, commander orders "*Eyes right*" (or left) and salutes. "*Front*" is ordered as soon as the person or colors or body is passed. In column at halt only the commander salutes. If officers or party pass in rear the troops are brought to attention merely. Unarmed parties salute as above except the present. Passing superior officers, not mentioned above, the commander of troops himself salutes. No other salute is rendered. If marching a company or detail to parade or guard mounting salute as above even after Adjutants call or "*To the Color*" has been sounded.

26. (Par. 590) On route march or in trenches no honors are paid though troops may be brought to attention.

27. (Par. 591) The commander of a body of troops is saluted by officers junior to him in rank and by all enlisted men; he alone returns such salute.

28. (Par. 592) If unarmed the enlisted man, unless mounted, salutes with the hand farthest from the officer. The officer should always use the right hand. If indoors and armed with rifle salute from trail or order, not right shoulder. Whether covered or uncovered the soldier salutes with the hand on addressing or being addressed by an officer. Officers in civilian dress are saluted and enlisted men in civilian dress salute as if in uniform. Prisoners are not permitted to salute. Though not prescribed

in army or drill regulations, an officer, especially if he be in uniform, should uncover and stand at attention as the hearse of a funeral procession passes by.

DECISIONS.

The following decisions, by the courtesy of Captain C. H. Muir, General Staff, U. S. A., are announced:

Neither fix nor charge bayonet should be ordered in double rank.

In Place Halt. Pieces are brought to the order as in any other halt. Rapid fire is not intended for close order, yet may be given in street fighting to repel or prepare for a charge. If given for purpose of instruction, order arms and unfix bayonet follow "*Cease Firing.*" No prescribed way of unfixing in that event. Rear rank does not load or fire kneeling in close order because of danger to front rank arising from short barrel of the latest model rifle. But, in event of emergency in street fighting, the commander may order his rear rank to engage. "Exigency is superior to drill regulations."

In changing direction, executing about, or right, or left, the pivot man faces at once. The second step should find him faced. Especially is this necessary in chanigng direction, and his second step after the command MARCH should be in the new line of direction, even though he may have to move the foot through more than a half step. Otherwise the rear rank man may flinch from the pivot point and the column will also edge away. Mark the words "without shortening the step." Par. 181.

REPORT

OF THE

Custodian of Public Buildings

AND PROPERTY

TO THE

GOVERNOR OF IOWA

FOR THE YEAR 1906

JANUARY 1, 1907

T. E. McCURDY

CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY

DES MOINES:
EMORY H. ENGLISH, STATE PRINTER
1907.

OFFICE OF THE CUSTODIAN OF
PUBLIC BUILDINGS AND PROPERTY
January 1, 1907.

To His Excellency, ALBERT B. CUMMINS, Governor of the State of Iowa:

DEAR SIR,—Complying with the law, I have the honor to submit herewith the report of this office for the year 1906, containing an itemized statement of all the expenditures, as required for the period preceding the meeting of the General Assembly, embracing the period from January 1, 1906, to December 31, 1906, inclusive.

The quarterly reports of this office for the same period have been submitted to the Executive Council.

The total expense incurred for the year, for all purposes, coming properly under the jurisdiction of the custodian, has been $25,-669.49.

Your attention is respectfully invited to the following exhibits:

Exhibit "A," a classified and itemized statement of all expenditures during the above period.

Exhibit "B," a statement of sales made of State property and of money paid to the Treasurer of State.

Exhibit "C," invoice of material and tools charged to this office.

Exhibit "D," invoice of furniture.

I desire to renew my expression of gratitude for the kindly and courteous treatment extended to me by all the officers and employees of the State House.

T. E. MCCURDY,
Custodian of Public Buildings and Property.

Subscribed to and sworn to before me, by T. E. McCurdy, this sixteenth day of January, 1907.

(Seal) A. U. SWAN, Notary Public.

REPORT OF THE CUSTODIAN.

ITEMIZED STATEMENT

OF ALL EXPENDITURES MADE BY THE CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY IN ACCORDANCE WITH CHAPTER 6, SECTION 150 OF THE CODE, FROM JANUARY 1, 1906, TO DECEMBER 31, 1906, INCLUSIVE:

	No Months.	Per Annum.	Amount.
Chief Engineer	12	$1,500	$1,500.00
Assistant Engineer	18½	1,200	1,550.00
Second Assistant Engineer	6	1,000	500.00
Chief Police	12	900	900.00
Carpenter	12	1,000	1,000.00
Electrician	5 2-3	1,200	566.33
Night Watchman	24	900	1,800.00
Firemen	68 9-30	780	4,440.50
Floor Janitors	92	720	5,520.00
Office Janitors	54	720	3,240.00
Storage Building Janitor	12	720	720.00
Elevator Conductor	12	780	780.00
Janitress	6	600	
	6	720	660.00
Yardmen	16	720	970.00
Florist	4 4-30	840	305.67
Washington 540 dozen towels at 40 cents per dozen			215.85
Extra janitor work (Census Department)			84.28
Shoveling snow			156.19
Extra hauling			96.49
Extra labor			279.37
Labor on sewer, boiler house to Des Moines street			325.00
Stenographer			10.00
Moving census cards			13.42
Cleaning carpets			24.47
Engine repairs			.60
Repairs elevator water pipe			5.90
Moving debris			4.32
Cleaning and making rugs, Agricultural Department			1.10
Total			$25,669.49

ITEMIZED STATEMENT

OF EXPENDITURES UNDER THE PROVISIONS OF SECTIONS 164 AND 165 OF THE CODE:

Coal:		
8,522.965 lbs. nut mixed at $1.75 per ton	$ 7,467.15	
662.320 lbs. lump at $3.00 per ton	903.48	
9,000 lbs. anthracite at $10.00 per ton	45.00	
Total		$ 8,415.63
Water:		
2,032,826 feet, Capitol building, grounds, Historical building and Arsenal	1,506.55	

Gas:		
1,408,100 feet, Capitol and grounds, Historical building and Arsenal	1,425.46	
Ice:		
199,800 lbs. at 17½ cents	353.90	
Yard lighting	550.00	
Electric lighting, Historical building	6.30	
Repairs, dairy commissioner's office, 315 East 11th street	127.15	
Blacksmithing	4.30	
Lettering windows, dairy commissioner's office, 315 East 11th street	6.00	
Stairway handrail, supreme court room	38.28	
Repairing steps, material and labor	314.79	
Moving coal	26.25	
Care monument grounds, Arnold's park	16.00	
Repairs to water pipes	26.55	
Repairs to roof	4.00	
Engineer's supplies	733.90	
Carpenter's supplies	104.03	
Electrical supplies	275.06	
Elevator supplies	75.16	
Miscellaneous supplies	43.86	
Carpets, shades and flags	3,222.22	
Fire protection	4.00	
Window shades	77.97	
Placards for battle flags	27.00	
Soap and soap powder	34.25	
Cuspidors	35.00	
Glass railing (Senate corridor)	26.00	
Hose for lawn	25.50	
Lamps and mantles	221.90	
Lawn mowers	42.50	
Flower plants and grass seed for lawn	130.32	
Upholstering couches, etc	51.75	
Window chain, 634 feet	25.36	
Cement and brick	57.83	
Water barrels	5.00	
Furniture	667.32	
Total		$18,707.09

FREIGHT, TRANSFER AND RENT ACCOUNT:

Freight, transfer and rent	$	65.53

SUPPLIES DRAWN FROM SUPPLY DEPARTMENT:

Soap	$	21.91
Floor rubbers		2.44
Alcohol		2.08
Brooms		53.47
Ink, pencils and crayons		.49
Blacking		.63
Wax tapers		.32
Sponges		12.16
Glue		2.85
Toilet and writing paper		57.98
Shears and knives		2.06
Twine		.71
Pins		.15
Cheese cloth		7.70

Towels	57.88	
Blankets	36.02	
Mop handles and broom holders	1.33	
Matches	9.82	
Moth balls	.07	
Envelopes and stamps	25.21	
Tin cups	2.29	
Carpet sweepers	5.99	
Pails	3.92	
Key rings	.25	
Cuspidors	82.35	
Combs	1.30	
Dusters	7.56	
Blankets	13.65	
Glasses	.63	
Total	$	413.22

STATEMENT

OF MATERIAL SOLD BY THE CUSTODIAN FROM JANUARY 1, 1906, TO DECEMBER 31, 1906:

Date.	Sold to	Description of Articles.	Amount.
Various,	Sam Rest,	Waste paper	$ 51.10
1905.			
Dec. 29,	A. H. Davison,	Small benches	.60
" 30,	A. K. Cole,	Old carpet	5.00
	Mr. Flinnikin,	Old gas fixture	.60
1906.			
Jan. 3,	H. H. Lewis,	Lumber and pipe	22.99
" 11,	Geo. S. Forest,	Gas fixtures	8.00
	Dr. M. C. Terry,	Gas fixtures	2.25
" 12,	A. J. Williams,	Old ingrain carpet	7.00
" 19,	Ben Grahl,	Old carpet	13.35
" 31,	Standard Oil Co.,	Empty barrels	5.10
	F. J. Alber,	Old carpet	7.50
Feb. 8,	B. F. Carroll,	Three mantles	.45
" 10,	Felennikin & Hedlundt,	Old book holder	2.50
" 15,	Miss McLennahan,	Carpet	6.00
	Jos. R. Reed,	Fireplace fixture	15.00
" 28,	Mrs. Mable Means,	Piece old carpet	9.00
" 15,	E. R. Truax,	Piece glass	2.00
" 22,	Mrs. C. A. Hudson,	Carpet	2.00
" 27,	Mrs. M. Dye,	Carpet	3.20
" 28,	G. M. Miller,	Carpet	1.60
Apr. 1,	Mrs. W. J. Hall,	Piece carpet	2.00
	J. B. Shackelford,	Carpet	13.00
" 4,	Barney Ganley,	Box	.50
" 10,	B. F. Carroll,	Mantles	1.05
" 11,	John Wildman,	Carpet	8.00
" 11,	Mrs. Sharp,	Carpet	2.50
	Mrs. Brown,	Carpet	.75
" 27,	Willis G. Kiefer,	Old money changer	1.00
	Modern Plumbing Co.,	Old pipe and valves	42.10
" 28,	J. S. Marshall,	Gas fixtures	4.00
" 30,	Ellen Billings,	Carpet	40.00
	Webb Hankins,	Carpet	20.00
May 1,	Barney Ganley,	Box	.25
" 5,	Mrs. E. A. Crosby,	May rent, 313 E. 11th street	12.50
" 12,	Economy Co.,	Old valves	.60
" 17,	E. G. Beyer,	Gas fixtures	4.00

Date.	Sold to	Description of Articles.	Amount.
" 31,	E. G. Beyer,	Carpet and gas fixtures.....	21.30
	A. K. Cole,	Box	2.00
	Joe Deemer,	Old lawn mower.....	1.00
	John Lewis,	Old pipe	4.68
	Miss Goodrell,	Box	2.00
June 11,	Mrs. Van Hoesen,	Old sink	.50
" 12,	Mrs. E. A. Crosby,	Rent, June, 313 E. 11th street	12.50
" 15,	Wm. Gordon,	One gross fruit baskets.....	3.60
	Belle Woodward,	Three dozen fruit baskets...	.96
" 16,	L. M. Randall,	200 old brick.....	1.60
July 6,	J. H. Koons,	Old brick	17.00
	W. E. Smith,	Old lawn mower.....	1.25
" 10,	Chas. Hainey,	Gas lamp globes.....	.50
" 20,	R. L. Woods Co.,	Scrap iron and pipe.....	22.29
Aug. 2,	C. C. Stiles,	Cement blocks	5.00
" 1,	Mr. Netget,	Cement blocks	1.00
" 2,	Barney Ganley,	Cement blocks	5.00
	Dr. G. H. Hill,	Lavatories and marble.....	90.00
" 7,	Mrs. E. A. Crosby,	Rent, 313 E. 11th street....	12.50
	R. M. Williams,	Carpet	.75
" 27,	Webb Hankins,	Old lavatory and sink.....	4.00
Sept. 3,	A. L. Dies,	Excess gas in yard lights..	2.40
" 3,	Emil Schaub,	Carpet	10.05
" 6,	D. A. Dwinnell,	Lavatory	2.50
" 6,	R. M. Williams,	Leather	1.50
" 7,	W. Brandis,	Old doors	10.00
	Amos Brandt,	Fireplace fixture	2.00
" 11,	Cownie Glove Fact'ry,	Boxes	1.60
" 13,	Wm. Gordon,	Fruit baskets	.75
	Mrs. E. A. Crosby,	Rent, 313 E. 11th street....	12.50
Oct. 1,	E. H. Lougee,	Fireplace fixture	15.00
	Grahl Peterson & Herman Con,	Cleaning windows	24.00
" 1,	Mr. Potts,	Brick	5.80
	Alex Milburn,	Pipe and dirt.....	4.58
	Ellen Billings,	Carpet	39.50
	A. Beno,	Fireplace fixture	15.00
	John Briar,	Mantle	.30
" 12,	T. H. Boylan,	Carpet	8.00
	Mrs. E. A. Crosby,	Rent, 313 E. 11th street.....	12.50
" 30,	D. A. Dwinnell,	Old closet fixtures.....	5.00
Nov. 7,	Miss Goodrell,	Carpets	2.00
	J. H. Coons,	Dirt	4.70
	Mrs. E. A. Crosby,	Rent, 313 E. 11th street.....	12.50
" 26,	John Jameson,	Three gas globes.....	.30
	Standard Oil Co.,	Empty barrels	4.45
Dec. 1,	Linn Brown,	Old brick	2.00
	Ed Sweeney,	Marble, four pieces.....	5.00
" 4,	Dr. Dunlap,	Gas fixtures	9.00
Total			$739.85

ENGINEER'S ROOM AND CARPENTER SHOP.

5	Monkey wrenches, 6 to 24 inches	$3.00
1	Hack saw frame and 12 blades	1.00
1	Mechanic's hammer	1.75
2	Jack screws, 12 and 14-inch	5.75
1	Pipe wrench, 36 inches	3.00
1	Pipe wrench, 48 inches	3.75
1	Oil cabinet	65.00
1	Oil niterer	40.00
1	Callipers, 10x12 inches	1.00
2	Turbine flue cleaners	50.00
26	Feet wire wrapped hose	15.00
1	Set chain blocks, small	18.00
1	Set chain blocks, large	25.00
1	Gas stove	1.00
8	Arc lamps	50.00
3	Electric fans	13.50
1	Desk	5.00
1	Chair	5.00
1	Test ball	7.50
2	Chain tongs	7.00
2	Carpenter's benches	25.00
1	Mortise machine	25.00
1	Grindstone	5.00
1	Drawing board	2.50
1	Black walnut cupboard	5.00
1	Pine cupboard	2.00
1	Hard coal base-burner	20.00
1	Pigeonhole case	1.50
1	Basket and stool	.75
2	Wood bar clamps, 8 feet	3.00
4	Wood bar clamps, 4 feet	9.50
4	Steel bar clamps, 4 feet	5.00
3	Steel bar clamps, 30 inches	3.25
16	Wood hand screws, 16 inches	5.00
2	Wood hand screws, 10 inches	.50
6	Malleable iron screw clamps, 6-inch	2.50
2	Malleable iron screw clamps, 3-inch	1.00
4	Malleable iron screw clamps, 4-inch	1.75
1	Mitre box and saw	5.00
1	Handsaw	2.25
1	Automatic screw-driver	1.25
2	Automatic drills	1.35
3	Claw hammers	1.50
1	Upholstering hammer	.50
1	Pair snips	1.50
2	Glass cutters, 10 paint brushes	4.00
12	Saw files, 4-inch; 12 same, 5½-inch	1.25
5	Wood rasps, 1 pair shears	.60
2	Putty knives, 1 scraping knife	.75
1	Steel bar, 12-inch; 3 bars, 24-inch	1.00
3	Pairs pliers, 1 set steel letters	2.00
502	Feet upholstering leather	125.00
3000	Metaline tacks, 10 pieces gimp	10.00
5	Pieces webbing, 8 balls Marlin twine	5.00
12	Pounds glue, 12 pound shellac	2.00
8	Pounds lamp-black, 7 gallons wood filler	7.00

4	Gallons Elastica varnish, 11 quires sandpaper	8.00	
10	Chair bases, 15 sets Gem castors	20.00	
27	Sets Acme castors, 10 gross wood screws	18.00	
400	Pounds nails, 11 papers clout nails	10.00	
13	Papers brads, 6 papers tacks	1.35	
20	Papers 12-ounce tacks, etc	4.25	
	Total		$670.05

INVOICE NO. 1.

OF ALL THE FURNITURE IN THE CAPITOL BUILDING, MADE DURING DECEMBER, 1906, IN COMPLIANCE WITH SECTION OF THE CODE:

Committee Room No. 1:			
2	Walnut tables, 10 feet, $60 each	$120.00	
1	Dining-room table	20.00	
1	Kitchen table	1.00	
13	Walnut chairs, small, $10 each	130.00	
	Total		$451.00
Committee Room No. 2:			
1	Walnut table, 8 feet	40.00	
11	Walnut chairs, small, $10 each	110.00	
	Total		$150.00
Committee Room No. 3:			
13	Walnut chairs, small, $10 each	130.00	
	Total		$130.00
Committee Room No. 4:			
1	Walnut table, 6 feet	30.00	
1	File case	2.00	
1	Table	30.00	
	Total		$62.00
Committee Room No. 5:			
1	Table	40.00	
1	Revolving chair	20.00	
1	Desk	45.00	
	Total		$105.00
Committee Room No. 6:			
2	Oak tables, 10 feet, $50 each	100.00	
22	Oak chairs, $3.33 each	73.26	
1	File case	2.00	
1	Kitchen table	1.25	
	Total		$183.51
Committee Room No. 7:			
1	Oak table, 6 feet	30.00	
7	Oak chairs, at $3.33 each	23.31	
2	Old chairs, 50 cents each	1.00	
	Total		$54.31
Committee Room No. 8:			
2	Oak Tables, 10 feet, $50 each	100.00	
23	Cane chairs, $3 each	69.00	
	Total		$169.00

Committee Room No. 9:		
1 Oak table, 6 feet	30.00	
7 Old chairs, 50 cents each	3.50	
Total		$33.50
Committee Room No. 10:		
1 Oak table, 10 feet	50.00	
24 Cane chairs, $3 each	72.00	
Total		$122.00
Committee Room No. 11:		
1 Oak table, 8 feet	40.00	
6 Cane chairs, $3 each	18.00	
Total		$58.00
Committee Room No. 12:		
2 Oak tables, $50 each	100.00	
1 Settee, perforated seat	15.00	
11 Cane chairs, $3 each	33.00	
Total		$148.00
Committee Room No. 13:		
1 Oak table, 8 feet	40.00	
9 Cane chairs, $3 each	27.00	
Total		$67.00
Committee Room No. 14:		
1 Oak table, 8 feet	40.00	
10 Cane chairs, $3 each	30.00	
1 Kitchen table	1.25	
Total		$71.25
Committee Room No. 15:		
1 Oak table, 10 feet	50.00	
1 Kitchen table	1.00	
15 Cane chairs, $3 each	45.00	
Total		$96.00
Committee Room No. 16:		
1 Oak table, 8 feet	40.00	
7 Cane chairs, $3 each	21.00	
Total		$61.00
Committee Room No. 17:		
2 Oak tables, 8 feet	80.00	
16 Cane chairs, $3 each	48.00	
2 Kitchen tables	2.50	
Total		$130.50
Committee Room No. 18:		
3 Oak tables	120.00	
25 Cane chairs, $3 each	75.00	
2 Kitchen tables	2.00	
Total		$197.00

Committee Room No. 19:		
2 Oak tables, 8 feet	80.00	
13 Cane chairs	39.00	
2 Kitchen tables	2.50	
Total		$121.50
Committee Room No. 20:		
1 Oak table, 8 feet	40.00	
4 Cane chairs	12.00	
1 Kitchen table	1.25	
Total		$53.25
Committee Room No. 21:		
2 Oak tables, 8 feet	80.00	
14 Cane chairs	42.00	
1 Kitchen table	1.25	
Total		$123.25
Committee Room No. 22:		
2 Cherry tables	120.00	
25 Cherry chairs	250.00	
1 Walnut table	15.00	
Total		$385.00
Committee Room No. 23:		
1 Cherry table	60.00	
2 Kitchen tables	2.00	
22 Cherry chairs, small	220.00	
Total		$282.00
Committee Room No. 24:		
2 Cherry tables	80.00	
22 Cherry chairs, small	230.00	
1 Kitchen table	1.25	
Total		$311.25
Committee Room No. 25:		
1 Cherry table, 6 feet	40.00	
1 Walnut desk	20.00	
3 Cherry chairs, small	30.00	
Total		$90.00
Committee Room No. 26:		
1 Cherry table	50.00	
6 Cherry chairs, small	60.00	
2 Old desks	2.00	
Total		$112.00
Committee Room No. 27:		
1 Walnut table	60.00	
12 Walnut chairs, small	120.00	
Total		$180.00
Committee Room No. 28:		
1 Cherry table	60.00	
1 Kitchen table	1.25	
10 Cherry chairs, small	100.00	
Total		$161.25

Committee Room No. 29:		
1 Cherry table	50.00	
10 Cherry Chairs, small	100.00	
Total		$150.00
Lieutenant Governor—Two Rooms:		
1 Cherry desk, French	150.00	
1 Cherry table, 6 feet	40.00	
1 Settee, plush	60.00	
1 Chair, revolving	40.00	
10 Cherry chairs, small, $10 each	100.00	
1 Mirror, 15x28	2.00	
Total		$392.00
Speaker of the House—Two Rooms:		
1 Walnut desk	10.00	
1 Walnut table, 6 feet	60.00	
1 Ash table, 4 feet	5.00	
1 Settee, plush	60.00	
1 Chair, plush, revolving	40.00	
4 Chairs, plush, small, $30 each	120.00	
1 Kitchen table	1.25	
1 Dining-room table	20.00	
1 Desk	125.00	
Total		$441.25
Postoffice—Second Floor:		
1 Packing table	8.00	
4 Small chairs, $10 each	40.00	
1 Chair, upholstered	20.00	
Total		$68.00
Telegraph Office:		
1 Table, 4 feet	8.00	
Total		$8.00
Ladies' Toilet:		
1 Desk, from old State House	1.00	
1 Mirror, 7x8 feet	20.00	
Total		$21.00
House of Representatives:		
118 Revolving chairs, $20 each	2,360.00	
10 Leather settees, $65 each	650.00	
28 Arm chairs, $15 each	420.00	
10 Pairs of curtains, attic storeroom, at $150 each	1,500.00	
9½ Pairs of curtains at $40 each	380.00	
1 Filing case	2.00	
10 Chairs, at $10 each	100.00	
Total		$542.00
Water Closet of the House:		
1 Water cooler	6.00	
Total		$6.00

Cloak Room of the House:		
1 Table	25.00	
75 Camp chairs, at 60 cents each	45.00	
2 Settees, $15 each	30.00	
Total		$106.00
North and South Gallery of the House:		
12 Arm chairs		180.00
Sergeant-at-Arms of the House:		
1 Walnut table	15.00	
1 Pigeonhole case	10.00	
1 Chair	1.00	
Total		$26.00
Rotunda:		
4 Settees, perforated seats, $15	60.00	
Total		$60.00
Corridor South of the Senate:		
2 Dining-room tables	20.00	
1 Counter and glass railing	35.00	
1 Packing-room table	3.00	
Total		$58.00
Senate Chamber:		
70 Revolving chairs, mahogany	1,750	
26 Arm chairs, mahogany, $20 each	520.00	
10 Leather settees, mahogany	750.00	
2 Perforated settees (corridor)	30.00	
10 Pairs curtains, attic storerooms	1,500.00	
3 Pairs curtains, attic storerooms	120.00	
Total		$4,670.00
Cloak Room of the Senate:		
2 Desks from old State House	4.00	
50 Camp chairs	25.00	
Total		$29.00
Sergeant-at-Arms of the Senate:		
1 Table	25.00	
1 Kitchen table	2.00	
Total		$27.00
Water Closet of the Senate:		
1 Water cooler	4.00	
Total		$4.00
North and South Gallery of the Senate:		
11 Small cherry chairs at $10	110	
Total		$110.00

Auditor's Office:

1	Seal	10.00	
1	Eureka blotter bath	2.75	
1	French desk, walnut	125.00	
2	Standing desks, walnut, 12 feet	240.00	
1	Standing desk, walnut, 8 feet	100.00	
3	Double desks, flat top, $100	300.00	
1	Desk with table	200.00	
1	Desk, flat top	40.00	
1	Desk, standing	6.00	
5	Pigeonhole cases	555.00	
1	Walnut table, 8 feet	50.00	
1	Walnut table, 3 feet	3.00	
1	Dining-room table	10.00	
1	Kitchen table	2.00	
2	Pairs curtains	100.00	
2	Sofas	100.00	
3	Revolving book cases	36.00	
4	Mail boxes, hammered iron	20.00	
3	Portable lamps, $5	15.00	
9	Revolving chairs	180.00	
11	Arm chairs, $15	165.00	
9	Small chairs, $10 each	90.00	
2	Revolving chairs	15.00	
1	Adjustable chair	7.50	
1	Chair	.50	
1	Dictionary with stand	12.00	
1	Typewriter with desk	90.00	
1	Typewriter	68.75	
1	Adding machine	250.00	
1	Mirror 20x12	1.00	
1	Bank punch	25.00	
1	Letter press	12.50	
2	Scales	4.00	
1	Square table	10.00	
1	Protectograph	30.00	
1	Typewriter	47.75	
1	Copy holder	2.50	
1	Roll top desk	212.50	
	Vault fixtures	2,000.00	
1	Dictionary and T. W. desk	55.00	
	Balance on vault fixtures	325.00	
1	French desk, cherry	125.00	
1	Letter press	12.50	
1	Standing desk (Clerk's office)	30.00	
1	Adding machine	425.00	
	Total		$6,168.50

Library:

1	Revolving chair	30.00	
1	Upholstered chair, revolving	30.00	
2	Upholstered chairs, small	40.00	
1	Upholstered settee	50.00	
37	Small chairs at $10	370.00	
33	Dining-room chairs, $2.50	82.50	
8	Chairs, 50 cents	4.00	
2	Stands	1.00	
1	Revolving chair	2.00	
1	Roll top desk	100.00	
1	Desk in main room	250.00	
1	Desk, flat top	75.00	
1	Typewriter and desk	50.00	
1	Clock	2.00	

Library—*Continued*		
1 Mirror 24x26	5.00	
1 Mirror 15x24	3.00	
1 Adjustable stand	5.00	
2 Revolving book cases	30.00	
1 Roll top desk	33.70	
1 Typewriter	60.00	
1 Typewriter chair	6.75	
1 Couch	15.00	
1 Catalog cabinet	12.00	
11 Tables, 5 ft., $20	220.00	
6 Tables, 8 ft	60.00	
1 Table, 8 ft	10.00	
2 Kitchen tables	2.00	
1 File case, 5 ft. long	25.00	
1 Stand and letter press	20.00	
1 Typewriter	40.00	
1 Typewriter desk	6.00	
2 Card cases, 5 ft. high	300.00	
4 Book trunks	60.00	
1 Walnut chair, upholstered	10.00	
Traveling Library:		
70 Cases	70.00	
9 Willow chairs, revolving	135.00	
1 Postal scales	2.25	
Superintendent Public Instruction:		
2 French desks, walnut	300.00	
2 Double desks, flat top	200.00	
1 Table, walnut, 8 ft	50.00	
2 Tables, walnut, 6 ft	80.00	
1 Table, dining room	4.00	
4 Revolving chairs, walnut	80.00	
14 Arm chairs, $15 each, walnut	210.00	
9 Small chairs, walnut	90.00	
1 Revolving chair	2.00	
1 Adjustable seat	7.50	
2 Sofas	120.00	
2 Dictionaries with stand	24.00	
2 Revolving book cases	24.00	
1 Shannon file case, 2½ ft. wide	25.00	
1 Typewriter with desk	100.00	
1 Standing desk, 12 ft	180.00	
2 Mirrors, 14x16	2.00	
1 Letter press	15.00	
2 Window curtains	100.00	
2 Door curtains	15.00	
1 Kitchen table	1.00	
Total		$1,269.50
Horticultural Society:		
1 Revolving chair	20.00	
20 Arm chairs	300.00	
8 Small chairs	80.00	
1 Portable lamp	5.00	
2 Kitchen tables	2.00	
1 Walnut table	5.00	
1 Square stand	1.50	
1 Flat top desk	25.00	
Total		$ 438.50

Document and Packing Room:

1 Desk, walnut flat top	8.00	
1 Desk	3.00	
2 Tables with cases	30.00	
2 Dining-room tables	40.00	
1 Packing table	3.00	
1 Small shelf case	1.50	
1 Revolving chair	3.00	
1 Dining-room chair	2.50	
1 Truck scale	10.00	
1 Counter scale	3.00	
1 Truck, four wheels	50.00	
1 Truck, two wheels	15.00	
Total		$ 169.00

Treasurer's Office:

1 French desk, walnut	150.00	
1 Standing desk, walnut, 7½ ft.	112.50	
1 File case, 4 ft. wide	30.00	
1 Flat top desk	60.00	
2 Walnut tables	60.00	
1 Table for letter press	5.00	
2 Revolving book cases	24.00	
1 Wash stand marble top	5.00	
1 Lounge	65.00	
1 Steel case	400.00	
1 Adding machine	250.00	
1 Desk	87.50	
I Typewriter chair	6.75	
2 Shotguns	36.00	
1 Table, marble top	10.00	
1 Dictionary with stand	12.00	
1 Typewriter with desk	120.00	
2 Pairs of curtains	100.00	
1 Sofa, leather	50.00	
1 Adjustable book stand	10.00	
5 Revolving chairs, mahogany	100.00	
9 Arm chairs, walnut	135.00	
9 Small chairs, walnut	90.00	
1 Office stool	1.00	
1 U. S. Springfield rifle, belt, etc.	30.00	
2 Revolvers, Colt's Navy	30.00	
1 Bank punch	25.00	
1 Scale	2.00	
1 Mirror, 16x28	2.00	
1 Portable lamp	5.00	
1 Letter press	15.00	
1 Typewriter case	20.00	
1 Desk with sides	125.00	
1 Small case	14.00	
1 Eureka blotter bath	2.75	
1 Money changer	11.00	
1 Perforater	14.75	
1 Dating stamp	10.00	
1 Desk	87.50	
1 Steel case	435.00	
1 Office chair and desk	210.00	
1 Perforating machine	40.00	
1 Numbering machine	15.00	
1 Adding machine	425.00	
Total		$3,352.25

Attoney General's Office:

1	Desk, flat top	100.00	
1	Book case, 24 sections	69.00	
1	Typewriter with desk	100.00	
1	Stand for letter press	5.00	
1	Letter press	10.00	
2	Revolving chairs	40.00	
2	Arm chairs	30.00	
1	Typewriter chair	6.75	
7	Small chairs	70.00	
1	Revolving book case	12.00	
1	Cherry table, 8 ft.	50.00	
1	Sofa	60.00	
1	Mirror	5.00	
1	Table	10.00	
1	File cabinet	152.00	
1	Eureka blotter	2.75	
1	Desk	200.00	
	Total		$ 922.50

Governor's Office:

1	Piano and stool	250.00	
1	French desk	150.00	
1	French desk, mahogany	200.00	
2	Double desks, cherry	250.00	
2	Double desks	40.00	
1	Standing desk, 15 ft. long	300.00	
1	Table, mahogany	200.00	
1	Table	150.00	
1	Table, cherry	40.00	
1	Table, mahogany, 3 ft.	15.00	
1	Table, walnut, 4 ft.	10.00	
14	Arm chairs, leather	1,700.00	
10	Small chairs, leather	300.00	
6	Arm chairs	180.00	
2	Small chairs	15.00	
1	Revolving chair, leather	15.00	
1	Cane rocker	5.00	
5	Sofas, leather, mahogany	500.00	
1	Letter press	15.00	
1	Portable lamp	5.00	
1	Typewriter with desk	100.00	
1	Typewriter with desk	85.00	
1	Adjustable seat	5.00	
2	Dictionaries with stand	24.00	
1	Mirror, 2x6 feet	10.00	
1	Mirror, 15x28 inches	1.50	
3	Revolving chairs	75.00	
1	Blotter bath	3.75	
1	Typewriter cabinet	60.00	
1	Typewriter cabinet	26.50	
1	No. 6 Remington typewriter	87.75	
1	Mahogany cabinet	60.00	
1	Typewriter cabinet	28.50	
2	Typewriter chairs	13.30	
1	Desk in private office	250.00	
3	Revolving chairs, mahogany, $20.35	61.05	
	Total		$5,329.35

Adjutant General's Office:

1 Book case, 6 ft	100.00	
2 Pigeonhole cases, 5 ft	150.00	
2 Pigeonhole cases, 9 ft	225.00	
1 French desk	125.00	
1 Desk	35.00	
1 Roll top desk	50.00	
1 Revolving book case	7.00	
1 Typewriter with desk	90.00	
1 Dictionary with stand	12.00	
1 Letter press and stand	13.00	
1 Flat top desk	12.00	
1 Revolving chair	7.00	
1 Revolving chair	6.00	
12 Arm chairs	60.00	
1 Dining-room chair	2.00	
2 Portable lamps	10.00	
1 Mirror	2.00	
1 Thirty-foot case	400.00	
1 Small chair	10.00	
2 Small tables	8.00	
1 Table	2.00	
1 Table	2.00	
8 Filing cases, folders and guides	34.46	
1 Desk	48.00	
1 Typewriter	92.25	
1 Steel card index and document file	200.00	
1 Dining-room table, walnut (custodian's office)	50.00	
2 Kitchen tables	2.00	
Total		$1,552.71

Agricultural Society:

2 Tables, walnut	120.00	
1 Walnut table, 8 feet	50.00	
1 Double flat top desk	125.00	
1 Desk, flat top	100.00	
1 Desk, flat top	40.00	
1 Standing desk 6 feet long	120.00	
1 Wash stand	4.00	
2 Revolving chairs	40.00	
2 Arm chairs	30.00	
14 Small chairs	140.00	
1 Portable lamp	5.00	
4 Newspaper cases, 4x6 (2 at H. B.)	400.00	
1 Display case	50.00	
2 Sofas	100.00	
1 Dictionary and stand	12.00	
1 Mirror 12x24	1.50	
1 Duplicator	50.00	
1 Kitchen table	125.00	
1 Sectional filing case	46.10	
1 Copy holder	2.50	
3 Sections for filing case	44.68	
1 Filing case	113.37	
Total		$1,596.08

Railroad Commissioner's Office:		
1 Standing desk, 7 feet	140.00	
1 Double desk, flat top	125.00	
1 Flat top desk	60.00	
1 Desk from old State House	2.00	
1 Table, cherry, 8 feet	50.00	
1 Table, cherry, 6 feet	40.00	
1 Typewriter with desk	90.00	
1 Stand for letter press	20.00	
1 Letter press	12.50	
1 Adjustable book stand	10.00	
1 Sofa	50.00	
1 Portable lamp	5.00	
1 Adjustable seat	5.00	
6 Revolving chairs	120.00	
12 Arm chairs	190.00	
7 Small chairs	70.00	
1 Chair, perforated seat	3.00	
4 Old chairs	2.00	
1 Office stool	1.00	
1 Adding machine	50.00	
1 Scale	2.00	
1 Draughting table	10.00	
3 Wardrobes	12.00	
1 Typewriter	60.00	
1 Eureka blotter bath	2.75	
Total		$1,152 25
Judge's Room No. 1:		
1 Folding Bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	100.00	
1 Dresser	50.00	
1 Plush sofa	50.00	
1 Table, 4 feet	25.00	
2 Small chairs, $10 each	20.00	
1 Book rack	3.00	
1 Portable lamp	5.00	
1 Revolving chair	20.00	
1 Arm chair	15.00	
1 Pair of Curtains	25.00	
1 Typewriter	75.00	
Total		$ 388.00
Judge's Room No. 2:		
1 Folding bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	100.00	
1 Dresser	50.00	
1 Plush sofa	50.00	
1 Table	25.00	
1 Book rack	3.00	
1 Revolving chair	20.00	
1 Arm chair	15.00	
1 Small chair	10.00	
1 Portable lamp	5.00	
1 Pair of curtains	25.00	
1 Typewriter	75.00	
Total		$ 378.00

Judge's Room No. 3:

1 Folding bed, including 1 mattress, 1 comfort, 2 pillows, 1 blanket	100.00	
1 Dresser	50.00	
1 Plush sofa	50.00	
1 Table, 4 feet	25.00	
1 Book rack	3.00	
1 Revolving chair	2.50	
1 Arm chair	15.00	
1 Small chair	10.00	
1 Pair of curtains	25.00	
1 Typewriter	75.00	
1 Typewriter desk	10.00	
1 Portable lamp	5.00	
Total		$ 370.00

Judge's Room No. 4:

1 Folding bed, including 1 mattress, 1 comfort, 1 blanket	100.00	
1 Dresser	50.00	
1 Plush sofa	50.00	
1 Table, 4 feet	25.00	
1 Book rack	3.00	
1 Arm chair	15.00	
1 Small chair	10.00	
2 Pairs of curtains, $25 each	50.00	
1 Portable lamp	5.00	
1 Typewriter	75.00	
Total		$383.00

Judge's Room No. 5:

1 Folding bed, 1 mattress, 2 pillows, 1 blanket, 1 comfort	100.00	
1 Dresser	50.00	
1 Plush sofa	50.00	
1 Table, 4 feet	25.00	
1 Book rack	3.00	
2 Small chairs	20.00	
1 Portable lamp	5.00	
2 Pairs of curtains, per pair, $25	50.00	
1 Typewriter	75.00	
1 Clock	6.00	
1 Cane rocker	6.00	
Total		$365.00

Judge's Room No. 6:

1 Folding bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	100.00	
1 Dresser	45.00	
1 Wardrobe	13.00	
1 Desk	35.00	
1 Leather sofa	45.00	
1 Revolving chair	20.00	
2 Arm chairs	30.00	
1 Book rack	3.00	
1 Portable lamp	5.00	
1 Typewriter, Judge Waterman	85.00	
Total		$381.00

Consultation Room:

6 Revolving chairs, $20 each	120.00	
5 Arm chairs, $15 each	75.00	
2 Small chairs, $10 each	20.00	
1 Revolving book case	15.00	
1 Revolving book case	12.00	
1 Table, 10 feet	60.00	
1 Table, 8 feet	50.00	
1 Letter press and stand	9.00	
2 Dictionaries and stands	28.00	
2 Leather sofas, $50 each	100.00	
1 Stand for water tank	1.50	
1 Mirror, 28x15	3.00	
1 Clock	13.50	
8 Code holders, $3 each	24.00	
1 Typewriter and case	50.00	
1 Portable lamp	5.00	
Total		$586.00

Supreme Court:

1 Mahogany desk	125.00	
4 Tables, 8 feet, $65 each	260.00	
1 Stand on the table	10.00	
6 Revolving mahogany chairs, $25 each	150.00	
1 Revolving walnut chair	20.00	
2 Dining-room chairs	5.00	
49 Mahogany arm chairs, $20 each	980.00	
2 Cherry arm chairs, $15 each	30.00	
4 Settees, $80 each	320.00	
1 Portable lamp	5.00	
3 Pairs of curtains, $125 per pair	375.00	
1 Desk	35.00	
Total		$2,315.00

Clerk of the Supreme Court—Two rooms on the first floor, one in basement:

1 Standing desk, 12 feet long	300.00	
1 Double desk, flat top	125.00	
2 Old desks	20.00	
1 Desk from old State House	2.00	
1 Table, cherry, 8 feet	40.00	
1 Table, stained	20.00	
1 Table, round	5.00	
1 Revolving book case	12.00	
1 Dictionary and stand	12.00	
1 File case	3.00	
1 File case in vault	5.00	
1 Case of letter press	4.00	
1 Letter press	6.00	
1 Plush sofa	50.00	
4 Revolving chairs	80.00	
11 Arm chairs, $15 each	165.00	
7 Dining room chairs, $2.50 each	17.50	
1 Chair	.50	
1 Office stool	1.00	
1 Adjustable book stand	10.00	
1 Portable lamp	5.00	
1 Typewriter	60.00	
1 Scale	1.00	
1 Typewriter, with desk	60.00	

Clerk of the Supreme Court—*Continued.*

1 Standing desk	30.00	
1 Table	15.00	
1 Kitchen table	1.00	
1 Filing case	60.15	
1 Typewriter	76.25	
Total		$1,180.40

Land Office:

1 Cherry table, 6 feet	40.00	
1 Cherry desk, flat top	100.00	
1 Cherry desk, standing	125.00	
1 Round table	4.00	
1 Plush settee	50.00	
1 Revolving chair	20.00	
1 Table for letter press	2.00	
1 Portable lamp	5.00	
1 Scale	2.00	
4 Arm chairs, $15 each	60.00	
6 Chairs, small, $10 each	60.00	
1 Wash stand	1.00	
1 Mirror	1.00	
1 Clock	5.00	
1 Typewriter	10.00	
1 Dining-room chair	2.50	
Total		$487.50

Secretary of State—Two rooms:

1 French desk, walnut	150.00	
1 Double desk, flat top	125.00	
1 Double desk, flat top	75.00	
1 Standing desk, 12 feet long	300.00	
3 Tables, 4 feet, $30	90.00	
1 Table, 3½ feet	10.00	
1 Table	2.00	
1 File case, 2 feet wide	15.00	
1 Book case, 8 feet high	20.00	
1 Book stand, wood	3.00	
2 Adjustable book stands	20.00	
1 Portable book case	3.00	
2 Dictionaries with stand	24.00	
1 Letter press	15.00	
2 Revolving book cases	24.00	
2 Sofas, $50 each, leather	100.00	
1 Kitchen table	1.25	
5 Revolving chairs	20.00	
7 Arm chairs, $15	105.00	
6 Small chairs, $10	60.00	
1 Mirror, 26x15	3.00	
3 Pairs of curtains, $50	150.00	
1 Typewriter, with desk	100.00	
1 Scale	2.00	
1 Eureka blotter bath	2.75	
1 Kitchen table	1.00	
1 Leather couch	50.00	
Exchange book typewriter	120.00	
1 Adding machine	375.00	
Total		$1,966.00

Food and Dairy Commissioner:

1 Office desk	75.00	
1 Office desk	20.00	
1 Typewriter stand	8.00	
1 Typewriter desk attachment	3.50	
1 Leather top table	40.00	
1 Oak table	20.00	
1 Small stand	2.00	
1 Dictionary and stand	3.00	
1 Sofa	40.00	
6 Chairs, office, at $1.50	9.00	
4 Chairs, laboratory, at $1.50	6.00	
1 Chair, laboratory	.75	
2 Revolving office chairs	30.00	
1 Leather bottom arm chair	5.00	
1 Leather bottom typewriter chair	4.00	
2 Letter filing cabinets, at $28	56.00	
1 Card cabinet	21.00	
1 Card cabinet	8.00	
2 Maps	2.00	
1 Mirror	6.00	
1 Stationery case	1.50	
1 Book case, laboratory	15.00	
1 Pigeonhole case	2.00	
1 Scale, with case, laboratory	25.00	
1 Clock	2.00	
2 Underwood typewriters	200.00	
Total		$604.75

Pharmacy Commission:

1 Roll top desk	48.00	
1 Oak desk, flat top	20.00	
1 Typewriter, with desk	90.00	
1 Dining-room table	20.00	
1 Walnut table, 4½ feet	10.00	
1 Walnut table, 4 feet	10.00	
1 Kitchen table	1.00	
7 Square tables, $1.25 each	8.75	
1 Stand for letter press	1.00	
1 Letter press	5.00	
1 Filing case	66.68	
1 Desk from old State House	1.00	
2 Revolving chairs	40.00	
1 Small chair	10.00	
5 Cane chairs, $3 each	15.00	
1 Clock	5.00	
1 Dictionary and stand	12.00	
1 Portable lamp	5.00	
1 Mirror, 26x15	4.00	
1 Pigeonhole case	3.00	
1 Leather couch	50.00	
Total		$452.43

Board of Health—Two Rooms:

4 Book cases, walnut	40.00	
1 Rack for papers, 8 feet high	3.00	
2 Walnut desks, 1 roll top, 1 flat	45.00	
1 Oak desk, $8; standing desk, $4	12.00	
1 Typewriter, with desk	75.00	
2 Tables, 8 feet and 9 feet long	12.00	
2 Tables, 5 feet long, $4 each	8.00	

Board of Health—*Continued.*

1	Table, 2 feet long	2.00	
1	Table, 6 feet long	3.00	
1	Shelf, 1 glass case	18.00	
3	Revolving book cases	24.00	
2	Stands for letter presses	2.00	
1	Small case, $3; 1 T. W. desk, $4	7.00	
1	Letter press, $10; lamp, $5	15.00	
1	Scale, with case, $20; 1 scale, $2	22.00	
1	Dictionary, with stand; 1 oil test	17.00	
16	Cane chairs, 4 revolving chairs	60.00	
1	Settee, 4 chairs	8.00	
1	Office stool, 1 mirror	3.00	
1	Microscope, $250; 1 incubator, $12	262.00	
1	Clock	8.00	
1	Sterilizer	5.00	
1	Adjustable-seat typewriter chair	6.00	
19	Square stands, $1.50	28.50	
	Total		$686.50

Geological Survey—Three Rooms:

1	Desk, walnut, roll top	25.00	
1	Desk, double, flat top	25.00	
2	Desks, flat top, 1 not in home office	24.00	
1	Typewriter, with desk	50.00	
1	Drawing table and map case	40.00	
1	Portable lamp	3.00	
5	Tables, dining-room	100.00	
1	Oak table, 4 feet	10.00	
1	Revolving chair	1.00	
5	Walnut arm chairs, $15 each	75.00	
3	Dining room chairs, $2.50 each	7.50	
1	Adjustable book stand	10.00	
1	Letter press	8.00	
1	Dictionary and stand	12.00	
1	Stand	1.00	
1	Mirror, 21x12, $1; 1 table, $5	6.00	
1	Mineral case, 28 feet	280.00	
2	Wall frames for pictures	70.00	
3	Specimen cases	300.00	
3	Cases for books and supplies	120.00	
1	Microscope, in Iowa City	125.00	
2	Barometers, $50 each	100.00	
3	Cameras	175.00	
	Total		$1,567.50

Grand Army Room:

1	Counter, 12 feet long	95.00	
1	Desk, 10 feet long	60.00	
1	Book case, 12 feet	75.00	
1	Wardrobe and one case for banner	30.00	
1	Double desk	150.00	
1	Single desk	54.00	
1	Table, 8 feet, mahogany	80.00	
1	Table, 5 feet, mahogany	48.00	
2	Revolving chairs, mahogany	72.00	
10	Chairs, mahogany	194.40	
1	Leather couch	60.00	
1	Mirror, 38x18	10.00	

Grand Army Room—*Continued.*		
1 Portable Lamp	5.00	
2 Dining-room chairs, $2.50 each	5.00	
1 Kitchen table	1.00	
Total		$939.40
Secretary Executive Council and Supply Department:		
2 Tables, 6 feet	80.00	
1 Dining-room table	20.00	
1 Square table	15.00	
1 Oak table	8.00	
1 Typewriter desk	5.00	
2 Portable lamps	10.00	
1 Shannon file case	10.00	
2 Dictionaries, with stands	24.00	
1 Revolving book case	12.00	
1 Walnut desk	25.00	
1 Adjustable book stand	10.00	
1 Clock	2.50	
1 Paper tester	75.00	
1 Case for drawing	15.00	
4 Revolving chairs	80.00	
1 Revolving chair, upholstered	8.00	
5 Arm chairs	75.00	
1 Typewriter stand	5.00	
1 Typewriter, tabular, cover	87.75	
3 Small chairs, $10 each	30.00	
1 Mirror 15x40	5.00	
1 Mirror 15x30	3.00	
1 Mirror 15x26	2.00	
2 Small cases	4.00	
1 Pigeonhole case	12.00	
2 Adjustable seats	11.75	
1 Scale	7.00	
1 Copyholder	3.75	
1 Steel case	527.00	
1 Letter press and stand	10.00	
1 Rubber typewriter cover	1.00	
1 Typewriter chair	6.65	
1 Mimeograph	50.00	
1 Typewriter, extra wide	135.00	
1 Copyholder	5.50	
1 Book case and typewriter pads	51.05	
Letter files, guides and holders	29.42	
1 Adding machine	450.00	
1 Filing cabinet	11.80	
1 Roll top desk	100.00	
1 New typewriter	92.25	
Total		$2,100.42
. ine Inspector—One room—Third District:		
3 Book cases, two with glass front	45.00	
1 Double desk, flat top	20.00	
1 Oak desk	20.00	
1 Oak table	10.00	
1 Stand for letter press	3.00	
1 Letter press	7.50	
1 Dictionary and stand	12.00	
5 Cane chairs, $3 each	15.00	
1 Typewriter and desk	85.00	
3 Revolving chairs, $20 each	60.00	
1 Arm chair	15.00	

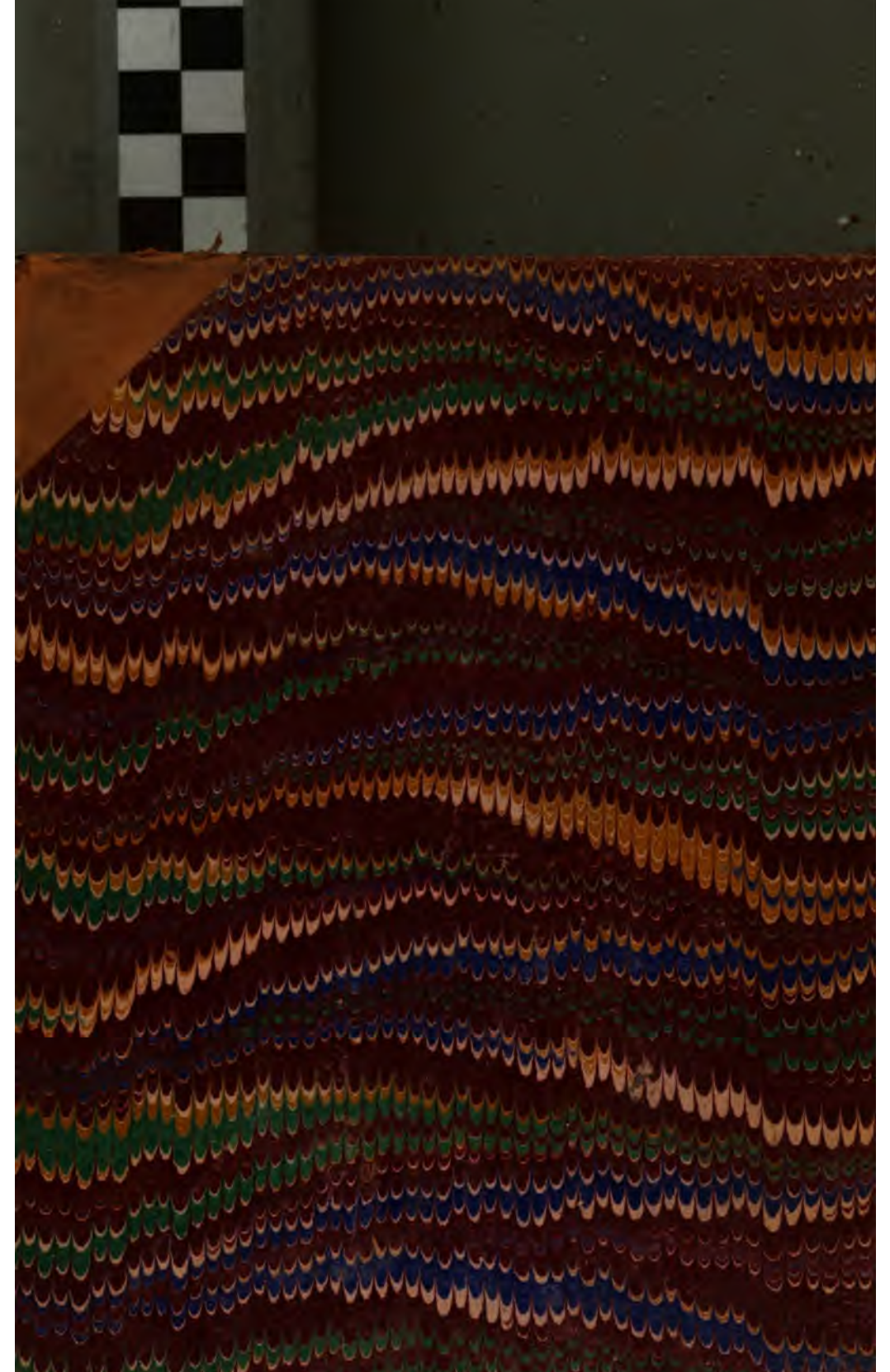
Mine Inspector—*Continued.*		
1 Test scale, with case and testers	125.00	
1 Case for samples	30.00	
1 Wash stand, marble top	8.00	
1 Mirror, 12x28	2.00	
1 Anaemometer	20.00	
1 Case for map	3.00	
1 Dining-room chair	2.50	
Total		$ 483.00
Mine Inspector—First District, Ottumwa:		
1 Desk	10.00	
2 Anaemometers, $20 each	40.00	
1 Scale and 50lb. test weight	100.00	
1 Water gauge	15.00	
1 Hydrometer	15.00	
Total		- 180.00
Mine Inspector—Second District, Oskaloosa:		
1 Desk	10.00	
1 Anaemometer	20.00	
1 Scale and two test weights	100.00	
1 Hydrometer	15.00	
Total		$ 145.00
Board of Control—Five rooms:		
4 Pigeonhole cases	150.00	
3 Flat top desks	70.00	
2 Roll top desks	66.00	
1 Step ladder, 8 feet	1.44	
2 Mirrors	5.50	
1 Wooden chair	.50	
7 Office chairs	35.00	
36 Oak chairs	117.00	
300 Filing cases	52.00	
3 Clocks	33.00	
1 Pigeonhole case	11.00	
2 Card index and fillers	13.37	
2 Flat top desks	40.00	
1 Wardrobe	44.00	
20 Tables, various lengths	253.00	
1 Square table	10.00	
4 Mahogany desks	360.00	
1 Letter press and stand	13.40	
4 Mahogany chairs, $14.25	57.00	
1 Numbering machine	14.00	
3 Remington typewriters	270.00	
3 Tabulators, $18 each	54.00	
3 Typewriter desks	81.00	
2 Mahogany standing desks	275.00	
1 Shannon file case	125.00	
1 Steel file case	235.00	
3 Adjustable seats	18.00	
1 Double roller shelf case	198.00	
4 Revolving stools	11.25	
4 Portable lamps	23.75	
1 Mimeograph	44.50	
1 Book case, 3 feet	6.50	
1 Book case, 4 feet	7.25	
1 Mahogany file case	100.00	
1 File case, drawers 3 feet	25.00	

Board of Control—*Continued.*		
1 Scale	10.30	
1 Architect's case	40.00	
1 Typewriter desk	125.00	
1 Book file, 8 feet	40.00	
Total		$3,178.76
Corridor—First Floor:		
2 Settees, $15 each	30.00	
Total		$ 30.00
Bathroom:		
1 Wash stand	5.00	
1 Dining-room chair	2.50	
1 Mirror	4.00	
Total		$ 11.50
Janitor's room—Basement:		
1 desk from old State House	1.50	
2 Chairs	1.00	
1 Portable lamp	2.50	
Total		$ 5.00
Postoffice—Basement:		
1 Revolving chair	2.50	
1 Dining-room chair	2.50	
1 Kitchen table	1.25	
1 Wash stand	5.00	
1 Dining-room table	10.00	
Total		$ 21.25
Labor Commissioner:		
2 Book cases, glass front, $15 each	30.00	
1 Book case	10.00	
1 Pigeonhole case	10.00	
1 Case of drawers	5.00	
1 Double desk, flat top	15.00	
1 Walnut table, 3 feet	3.00	
1 Typewriter, with desk	60.00	
2 Revolving chairs	40.00	
8 Cane chairs, $3 each	24.00	
1 Stand and letter press	10.00	
1 Wash stand	6.00	
1 Dictionary and stand	12.00	
1 Mirror, 16x22	2.50	
1 Revolving book case	5.00	
1 Typewriter desk, flat top	20.00	
1 Filing case	25.00	
1 Sofa, plush (Governor's Office)	15.00	
Total		$ 292.50
Custodian's Office:		
1 Table, 3 feet (Dairy Com. Office)	50.00	
1 Typewriter and stand	92.50	
1 Desk	105.00	
1 Pigeonhole case	10.00	
1 Key case	10.00	
1 Book case	20.00	
1 Dictionary and stand	5.00	

Custodian's Office—*Continded.*

1 Revolving chair	20.00	
2 Arm chairs, $15 each	30.00	
1 Small chair	10.00	
2 Revolvers, $12 each	24.00	
Total	$	276.50

Historical Building:

1 Steel catalog case	75.00	
3 Roll top desks	150.00	
2 Desks, standing top	25.00	
1 Desk for visitors' register	5.00	
13 Glass display cases	1,850.00	
5 Wall display cases, $60	300.00	
1 Insect case	35.00	
1 File case, 15 feet high	5.00	
1 File case	3.00	
2 Oak map cases	140.00	
17 Steel book cases		
11 Steel newspaper cases		
2 Show cases, glass top	120.00	
7 Autograph cases, $300	2,100.00	
1 Book case, 4½ feet high	10.00	
1 Book case	15.00	
2 Circular settees	200.00	
1 Davenport	100.00	
1 Sofa and two chairs, upholstered	50.00	
1 Carved chair	50.00	
2 Arm chairs	30.00	
6 Small chairs	60.00	
1 Steel case	170.00	
2 Revolving chairs	10.00	
4 Office stools, 75c	3.00	
100 Camp chairs, $1 each	100.00	
6 Leather rockers, $40	240.00	
24 Leather upholstered chairs	480.00	
2 Leather upholstered chairs, $25	50.00	
6 Oval tables at $50 each	300.00	
3 Dining-room tables	60.00	
1 Oak table, 8 feet	30.00	
1 Kitchen table	1.00	
1 Round table	1.00	
1 Stand for letter press	1.00	
1 Letter press	5.00	
1 Typewriter	90.00	
1 Typewriter with desk	110.00	
1 Railing	10.00	
1 Clock	10.00	
1 Mirror, 12x18	1.50	
1 Portable lamp	5.00	
1 Book rack	5.00	
1 Dictionary and stand	15.00	
1 Folding bed	50.00	
1 Fancy oak screen	40.00	
1 Cabinet	6.50	
1 Mirror	2.50	
Total	$	

Milk Testing Room:		
2 Tables	2.00	
1 Steam testing machine	15.00	
1 Hand testing machine	2.00	
1 Chair	1.00	
1 Portable lamp	2.00	
Total		$ 22.00